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DEPARTMENT
OF HISTORY
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CIVILIZATION

A State of Corruption:
Fraud and the Birth of British Customs Taxation,
c.1550 -1590

Oliver Buxton-Dunn

Thesis submitted for assessment with a view to
obtaining the degree of Doctor of History and Civilization
of the European University Institute

Florence, 20 January 2015

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Dissertation Synopsis

The levying of royal fiscal ‘impositions’ on overseas trade in 1558 eclipsed varied yet relatively light customs taxation that had existed since at least the thirteenth century. The records of governors that concern this new, relatively lucrative trade taxation are dominated by reports of fraud and evasion. The methods by which merchants and particularly customs officers were said to have embezzled and concealed the taxation, imply organised networks that undertook the fraudulent schemes. This is a curious dominant fixation of Elizabethan ministers, and of those who laboured the issue to them. Such allegations amount to rich seam of source material, and were undoubtedly part of a greater, now perished body of similar records, and they communicate a great deal about Tudor customs taxation - still a mysterious subject. When it came to governing the new customs regime, the principal aim was to standardise and regulate data entered into customs accounts now known as port books. Mistrust of that information became a locus for dramatic allegations and legal activity. Both as practices, but also in a kind of discourse, misbehaviour was coming to be described as the ‘corruption’ of an essentially public resource. Whether the statements of endemic abuse are true or not, they highlight the structural changes that generated widespread fear of abuse.

Historians have ignored such information, arguing that Elizabethan government of customs taxation was too effective to allow for such misbehaviour on any significant scale. However, I show that governance in this sphere was inchoate. The structural changes to English taxation and administration at around this time are outlined using architectural plans, early regional maps and other surviving images. This collection demonstrates the ambition and methods used by governors to augment royal trade taxation from 1558. This was to be achieved by control over strategic locations, along rivers and in English towns, and most strikingly by the control of the information to be submitted and collected at such places by merchants and customs men. We will look at examples of new standardised accounting books from 1565, which for the first time featured voluminous or “big” data. These books were designed in reality to ensure accuracy of customers ‘entries’, not as statistical devices of a state. There was an epistemological problem to the extension of governance over customs houses, which had previously been virtually free of central oversight. The way the Tudor monarchy came to *know* its customs taxation in theory would allow specifically for more precise auditing of customs declarations. I demonstrate that fraud and corruption were not side issues, but rather intimate with the very birth of this new ‘modern’ taxation and administration.

Transcription Conventions

Original spelling has been converted in order to make clearer archaic language and terminology to a readership unfamiliar with Elizabethan English. This, except where the meaning, context or uniqueness of a contemporary word or phrase benefit from the original spelling - such as

‘duplicaments’, as opposed to ‘duplicates’. Likewise, names have been changed to their modern equivalents. The spelling of the same varies across the literature, and this author believes this to be unnecessarily confusing: thus ‘Thomas Smith, rather than ‘Thomas ‘Smythe’. Original capitalisation has been maintained to support original emphasis: e.g. Commonwealth.

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Introductions

The Phenomenon, and the Margin of Error

This is a study of widespread reporting of endemic levels of fraud and other abuses in the customhouses of late-Tudor England. These sources are rich in social and cultural information, plentiful in number and compelling as evidence for an important problem for Elizabethans. The phenomenon of fraud and evasion has propelled this doctoral research into unexpected areas, largely because tales told about this underbelly of the Tudor State reveal so much about the work, culture, and life of customers and merchants, and further the environment and institutions in which customers lived and laboured, even the changing political ground the royal customs occupied during the roughly forty-year period of this study. This story of fraud and evasion is situated somewhat within the field of cultural history, particularly in respect of the state and the navigation of the laws set “from above” by the ‘agency’ of those “below”.¹ The agency of people involved in the customs, both ‘illicitly’ or otherwise, influenced the broader historical processes around the development of a key new fiscal resource, and they highlighted its very great practical limitations.² Thus in what follows the ‘relationship between structure and agency’ is ever-present, if not always made explicit.³ However, so much of the structure of the Tudor customs administration is unknown, and much of what follows is an institutional history of a changing medieval system that was based on personal relations and rights. Abuse and evasion of the customs was an important issue for Elizabethan governors judging by the rate of survival of correspondence concerning the issue. Tales of this kind reveal much also about an administration about which almost nothing is known. Thus, by a kind of refraction, studying the customs at ground level reveals something also about a growing corner of the Tudor ‘state’. We will find that new royal customs taxation, as well as its abuse, is situated precisely within a fascinating and contentious area, negotiated both by monarchy, trading companies, and customs “officers”.⁴

Historians have assumed that the Elizabethan customs ‘service’ was omnipotent and effective,

¹ For examples of similar “informal” negotiation of law, see e.g. Thomas Buchner, Philip R. Hoffmann-Rehnitz (eds.), *Shadow Economies and Irregular Work in Urban Europe: 16th to Early 20th Centuries*, (Berlin, 2011), p. 10; for political communication in early modern Venetian society, Filippo de Vivo, *Information and Communication in Venice: Rethinking Early Modern Politics*, (Oxford, 2007), also Michael J. Braddick & John Walter (eds.), *Negotiating Power in Early Modern Society: Order, Hierarchy and Subordination in Britain and Ireland*, (Cambridge, 2001).

² Joan Pau Rubiés, Melissa Calaresu, Filippo de Vivo (eds.), *Exploring Cultural History: Essays in Honour of Peter Burke*, (Farnham, 2010); also, e.g. Peter Burke, *What is Cultural History?* (Cambridge, 2006).

³ Rubiés et al (eds.), *Exploring Cultural History*, p. 6.

⁴ The concept of “office”, so important for studies of early modern English State formation, was in the sixteenth century akin to royal farms, grants or leases – i.e. relative autonomy from a State. However, it was beginning to exhibit signs recognizably modern or “public” in nature, as we will show.

comparable to smaller customs taxation and even larger customs regimes that followed in the early modern period. Consequently, the genre of sources used below has been ignored by most economic historians for being factually inconceivable given the imagined power and control of the Tudor monarchy.⁵ It has been assumed that Tudor England was far too well governed for the levels of abuses described to have occurred in reality, and so what were great contemporary issues of fraud and evasion found within multitudinous sources are omitted from economic histories of the time, often described as an exaggerated issue.⁶ This omission is unsympathetic, excluding something of the essence of royal governance of taxation in England at this time, government that was actually very distant, and very challenging. ‘Distance’, and the limited extension of government allowed a creeping fear of cheating and dishonesty of many in remote places.

However, the literal truth of individual stories of customs fraud and evasion are perhaps less important than the remarkable historical context from which they emerge, a context that tales of malpractices also fortunately bring to light. In considering the hundreds of petitions and court records about the abuse of the Elizabethan customs I do not try to prove the occurrence of individual frauds, which has always been the stumbling block when approaching what I now call the *corruption tales*. Such information is difficult to prove now and then, especially at a time before widespread ‘socialised taxation’ emerged in England from the seventeenth century, creating entirely visible levels of customs and excise evasion, perhaps most evident in the folklore of smuggling in Britain, and indeed across Europe and the Atlantic economic sphere.⁷ Thus, I have tried to understand the reasons for the sudden emergence of the numerous and detailed complaints of fraud from the 1560s, specifically why they are prominent in surviving sources of the Tudor State and its courts from this time. My aim is to show that given their context, the information for endemic abuse of royal customs can be given credence on the whole, and that the reports represent the most rhetorical and momentous occurrences of a far larger problem of informational asymmetry between the monarchy and merchants.

My overall approach has become two-fold: firstly, I contextualise the sources within key historical events: the key yet understudied event at issue is entirely new trade taxation and attendant

⁵ Sceptics include Brian Dietz, *Port and Trade of London*, F.J. Fisher in P.J. Corfield & N.B. Harte (eds.), *London and the English Economy, 1500-1700*, (London, 1990); for the medieval context, M.M. Postan in, *Medieval Trade and Finance*, (Cambridge, 1973); Evan Jones has provided a comprehensive survey of a complex literature and debate, in his, *Inside the Illicit Economy, Reconstructing the Smugglers’ Trade of Sixteenth-Century Bristol*, (Farnham, 2012).

⁶ In this regard Jones gives the example of David Harris Sacks’ history of Bristol, in his, *The Widening Gate: Bristol and the Atlantic Economy 1450-1700* (Berkeley, 1991), D.C. Coleman, Carus-Wilson, E.M., & Olive Coleman, *England’s Export Trade: 1275-1547*, (London, 1963).

⁷ However, using a rare original merchant’s ledger, Evan Jones effectively proved that customs evasion in early sixteenth-century Bristol was common in certain highly regulated trades: Jones, E. T., ‘Illicit business: accounting for smuggling in mid-sixteenth century Bristol’. *Economic History Review*, Vol. 54 Issue. 1, (2001, February), pp. 17-38. ‘Smuggling’ emerges in later centuries as larger fiscal systems gradually develop in Europe.

administration from 1550-60s, which I claim to be causal to the claims and discourse around its evasion. Behind this new taxation were religious wars overseas, and the fear of political and religious disintegration at home. Secondly, I have tried to present the information as being “discursive”, as opposed to factual:⁸ whatever the truth of allegations, fraud and the potential ‘margin of error’ in new customs accounts helped eventually to engender a Tudor ‘discourse of corruption’ *in extremis*. The language and narrative of “corruption” was dialectical, involving broad structural changes to the customs rights and the reaction of participants to and within the fiscal regime. Contemporary vitriol about the ‘corrupting’ customers and merchants, as advertised to the monarchy, was reflected in a specific late-Tudor paper accounting system – a development in royal ‘infrastructural power’ – and laws and regulation designed largely to control and improve the collection and storage of customs and trading data.⁹ Most obviously this administration aimed to specifically guard against the very great opportunities to cheat, defraud and embezzle in what was an unprecedentedly valuable flow of tax revenues, and this through many hands.¹⁰ Although it is rarely noted, the Elizabethan customs taxes were fundamentally different to certain medieval fiscal ‘customs’ with relation to trade, and it is shown below how they created the vast British state archive known as the *Port Books* and related exchequer archival series.¹¹

The ‘books’ were said however to be mercilessly adulterated by customers who kept them, but also by collusive merchants. Individual descriptions of alterations made, or things concealed on ships, or money siphoned from revenues, are explained convincingly, and in detail in the sources. But a persistent problem of credibility lies in the very great level of such activity that was said to have occurred in the sources used below. The answer given here as to *how* an endemic level of “corruption” could have existed in this context is suggested by the novelty of the ‘system’ based on larger scale accounting, but also the new and abused taxes. Tales of fraud and evasion were a net result of the ambition and difficulty of making the new system work uniformly. If not alone, accountants play a crucial role in the creation of ‘splendidly Byzantine rules governing tax law’ that develop in states over

⁸ By ‘discursive’ I mean in wide sense elaborated by Foucault, including not just contemporary language of the “corruption” of the customs, but a variety of forms, including spaces, materials and rules, which together created an environment where it became increasingly illegitimate and punishable to defraud and corrupt the customs. One might also consider Pierre Bourdieu’s (*et al*) thesis of discourse and ‘disinterestedness’ where often self-enforcing social mechanisms create a normal, or universal view of what were, conversely extraordinary changes in trade-taxation between 1558-70. [Definition from University of Chicago glossary: <http://csmt.uchicago.edu/glossary2004/discourse.htm>] These significant intellectual themes have not featured below as much as they might due to time/length restraints, but the Tudor delimited ‘discourse of corruption’ will be elaborated more in Chapter Four that discusses the emergence of a feeling of corruption around the processes described below.

⁹ For “infrastructural power”, see, Michael Mann, *States, War and Capitalism, Studies in Political Sociology*, (Oxford, 1988).

¹⁰ ‘Discourse of corruption’ from Akhil Gupta, ‘Blurred boundaries: the discourse of corruption, the culture of politics, and the imagined State’, *American Ethnologist*, Vol. 22, No. 2 (May, 1995).

¹¹ National Archives, Kew: Series E190. Pre-1558 customs records are spread across multiple exchequer archival series

time.¹² In modern tax accounting it remains unclear how and if an accountant replicates reality by his or her skill, and this relates in fact to fundamental epistemological and scientific questions beyond the scope of this work. Agency plays an essential role in this problem of accounting subjectivity. One historian of science wrote: '[t]he challenges that accounting rules must withstand are often more severe than in natural science. They face unremitting efforts to take them apart, to chip away at their boundaries.'¹³ The novelty of the system of collecting customs was an unexpected 'discovery' made during this research, and has necessitated extensive research into the fundamentals of the Tudor customs administration itself. A great deal of what follows concerns this arcane subject. It is no small issue, as typical reports from complainants alleged that approximately 33-50% of total English customs were 'concealed' from the books. This could also indicate a success rate of 50-66% for an arcane system, which is not bad considering the novelty both of the taxation and administration concerned and the overall lack of surveillance available to the Tudor monarchy. This partial success was partly enabled by opprobrium of those who petitioned, informed and sought to benefit from the rectification of the abuses in the new customs system.

In the sources used below, customs evasion and accounting manipulation is presented as being endemic rather than performed by a few "rotten apples" within a system that worked in the main; the second would hardly be newsworthy. Whilst accounting for exaggeration in cases, the problem for us as much as contemporary governors was that contemporary explanations of endemic fraud were and are plausible, as will hopefully become clear in what follows. Given their historical context, after the complexities of the customs administration are unravelled and its limitations assessed, envisaging the system's widespread abuse becomes far easier. Significantly for this thesis, the Elizabethan customs administration has not been researched previously in sufficient detail.¹⁴ And the predominant problem of fraud can only be measured against this renaissance administration, which we argue was *juridical* as opposed to bureaucratic. The exchequer was simply a court of law that adjudicated the business of remote tax agents – sometimes, "farmers". The court had some practical accounting roles in its 'lower court of receipt', where money was receiving from local agents. However, in large, the venue existed to determine in law the status of fiscal agents, for example, their creditworthiness. This judicial, often punitive role explains the predominance of sources about customs abuses in the exchequer archive. The royal court governed the customs legalistically rather than by a central bureau reflecting on the prominence of sources relating to customhouse abuses. Of course, what Weber called rational bureaucracies are concerned with all manner of problems, including fraud, but these systems operate on a statistical basis due to their great scale. However, our renaissance customs bureaucracy - the

¹² Theodore M. Porter, 'Quantification and the Accounting Ideal in Science', *Social Studies of Science*, Vol. 22, (1992), p. 634.

¹³ Porter, p. 635: with thanks to Dr. Llerena Searle for this reference, and, Hull, 'Ruled by Records', below.

¹⁴ Michael J. Braddick, *The Nerves of State: Taxation and Financing the Early English State, 1558-1714*, (Manchester, 1996), p. 49.

Court of exchequer in London and local customhouses - acted instead as a system of law that governed the behaviour of royal tax *agents*, or 'farmers', operating in private "vaulted spaces", such as, but not exclusively, customhouses.¹⁵ It was in such private spaces where, problematically, merchants created customs accounts sometimes alongside customers. Indeed, the judiciary of the exchequer ('the barons of the exchequer') had long been concerned with checking the otherwise entirely independent work of royal fiscal agents. This continued from 1565, but now featured far more stringent checks over a more complex system that managed a great deal more money. There was thus simply a greater margin of error from this time due to the enlarged revenues and a more complex audit trail.

What remained a medieval customs administration was inchoate, insufficient for the taxes it now presided over.¹⁶ The system struggled to administer an unprecedented form and level of royal taxation. As a result, it lost many competencies with large-scale customs farming introduced intermittently between 1570-1641. But for all this, the reforms worked well enough to generate critical revenues, many of which were spent battling forces of the Counter Reformation: such as the financial and material support provided to the rebellion of the States General and protestant armies active in what is now Germany, but also that spent on home coastal fortifications as well as harbour repairs.¹⁷ The system at issue then was relatively successful although hopelessly inefficient from a modern perspective. Charles Tilly's and others' explanation that states formed out of the funding of the early modern 'military revolution' from the fifteenth century is well known; war and military expenditure indeed seems to have jolted the new customs taxes into being, and later necessitated extensive customs farming, itself a result of syndicated capital loaned to the monarchy.¹⁸

Emergency and external threats appear to have legitimised extraordinary and ostensibly temporary customs taxes, as much as creating a demand for them. However, with regard to the functioning and the politics of the customs administration a more complex story emerges from behind the headlines. Jacob Soll recently noticed the importance of accounting transparency to the 'rise and

¹⁵ Histories of the Court of Exchequer are few in number. The most well known is that of W.H. Bryson, *The Equity Side of the Exchequer*, (Cambridge, 1975). The court tends to be seen as a proto-bureaucracy, with the 'equity side' being the legal arm used by functionaries, including customers to pursue others for debt and other suits. But its 'lower court' that dealt directly with incoming money and accounts was also a kind of court, only one that audited declaration, specie and accounts.

¹⁶ It is argued below that an overly linear English customs 'national' system is given in works such as Frederick C. Dietz, *English Government Finance, 1558-1641*, Vol. 1, (London, 1964).

¹⁷ The large sums lent, spent and donated are given in William Camden, *The History of the Most Renowned and Victorious Princess Elizabeth, Late Queen of England*, (London, 1688), pp. 439-40; see also, Lloyd, Howell A., 'Camden, Carmarden and the Customs', *The English Historical Review*, Vol. 85, No. 337 (October, 1970), pp. 776-787.

¹⁸ Elaborated by, Geoffrey Parker, *The Military Revolution: Military Innovation and the Rise of the West, 1500-1800*, (Cambridge, 1988); Tilly, *Coercion and Capital*; for the 'dialectic' between cities and states: 'capital preferred the sphere of cities, and coercion looked to states.'; see also, Tilly, 'Entanglements of European Cities and States', in, Charles Tilly & Wim .P. Blockmans (eds.), *Cities and the Rise of States in Europe, A.D. 1000 to 1800*, (Boulder, 1994).

fall of nation states' in Europe:¹⁹ the persistence of European polities relied on a common perception of honesty and the effectiveness of state and other accounting systems, especially those governing public revenues. Critical questions of fairness and truth in such epic 'reckonings' are mirrored in the driving forward of a capacity to raise trade-taxation detailed in this dissertation. We will find that a public discourse would also need to emerge that would enforce morally, and at the local level onerous customs taxation that could not be controlled directly by Elizabethan royal councils and courts.

Because the new customs administration was essentially designed to ensure transparency, some of the clearest descriptions of the basic workings of the Elizabethan customs administration emerge from complaints of the defrauding of this same institution. Compliance with new directives concerning customhouse accounting from the 1560s was the prime motivation lying behind this first 'modern' British customs administration.²⁰ Fraud and evasion are most salient in the records of ministers because such cases elicited such a strong reaction, and they were episodes shared by informants [shrewdly] aware that the information would be of interest and value to key royal servants. We have left to us, therefore, a perspective tailor made for those "above". *Some* such instances may have been fabricated or grossly exaggerated, but the phenomenon was integral to the law, and too much of interest to governors to have been entirely invented. That said, much of the 'fraud' and 'evasion' of customs may well have resulted from genuine error and confusion resulting from the mathematical and systematic complexity of the new system where it met with fast-moving events on the ground. Ethnologists have studied the problematic 'links between state representations and the objects they represent'; that is to say, state accounting systems were subject to 'mediations' of human agency that could lead to fundamental distortion of real things in the real world.²¹ This is simply to appreciate the materiality, or social life, of the records themselves. Below, scenarios verging on the Kafkaesque, relatively speaking, revolved around an unprecedented level of administrative complexity, including desperate searches for lost and misplaced customs records, torched customhouses, unreliable and, frankly, dangerous customs men. Whatever the truth of these tales, and if the keepers of the records simply got themselves into muddles, the potential for the defrauding of the new tax system would have been clear to any contemporary observer. Moreover, with the wholesale farming of the customs from 1570 this phenomenon only grew in proportion, and focussed on certain wealthy individuals closer to court.

¹⁹ Jacob Soll, *The Reckoning: Financial Accountability and the Rise and Fall of Nations*, (New York, 2013).

²⁰ Elizabethan reform were seen as the first modern customs administration by an eighteenth-century exchequer official: Anonymous, *A Sure Guide to Merchants, Custom-House Officers, &c. or the Modern Practice of the Court of Exchequer; in Prosecutions Relating to His Majesty's Revenue of the Customs* (London, 1730).

²¹ Matthew S. Hull, 'Ruled by records. The expropriation of land and the misappropriation of lists in Islamabad', *American Ethnologist*, Vol. 35, No. 4, (Nov 2008), pp. 501-18, p. 504 and passim.

It is true that if one makes great use of sources concerning corruption, corruption will likely be found.²² If one searches the voluminous *Elizabethan State Papers* for sources for the customs, information about official and merchant frauds are dominant in the hundreds of sources that emerge concerning the customs and the crown.²³ If one searches the Elizabethan statute books for relevant parliamentary legislation then practices of customs fraud and evasion are prime fears that motivated bill drafters.²⁴ And if one searches the archive of the exchequer Court, a fairly even geographical spread of documents emerge during the reign of Elizabeth Tudor that feature ‘concealment’, ‘deceit’, and frauds of customs officials and merchants.²⁵ This margin of error was important, and fraud and evasion emerges as a significant problem for governors of trade taxation from the 1550s.²⁶ For those royal ministers with authority over customs taxation fraud and evasion was a common concern. For example, there is far more surviving ministerial communication about this issue than about the appointment of officers or the collection of their ‘debts’ – a traditional concern of royal courts and local royal officials. We will show that governors continued to govern judicially through royal and other courts, not bureaucratically. Thus they were concerned with the appropriate working practices and morality of royal servants.

But why study this time specifically? We have indicated the system of customs taxation was itself designed to address such matters from the 1560s, and this explains the unusual and counterintuitive focus on fraud in the royal and legal sources. But this link between fraud and emergent taxation certainly had precedent.²⁷ Christopher Brooks has taught historians that growth in certain types of records of early modern courts does not necessarily mean that the subjects of those records was equally emergent in society at large, rather it can indicate simply the greater use of courts for pre-existing problems, indicating very different processes at work.²⁸ The peculiarly Elizabethan problem of customs fraud and evasion emerges in contemporary exchequer court records specifically

²² With thanks to Professor Paolo Malanima, who provided these comments at the Datini-ESTER advanced seminar in Prato, Italy in 2014.

²³ In *State Papers Elizabeth* the issue emerges particularly in multitudinous reports of major trials of London customers in the 1560s-70s, such as William Bird, as described below. The monarchy was greatly involved in this investigation and consequent legal proceedings.

²⁴ For example, a parliamentary ‘act of frauds’ of 1559 that accompanied new customs taxes, and clearly focused on the problem of dishonesty of officials and merchants. We describe this below with slightly earlier commissions of investigation that also focus on problems of institutional trust.

²⁵ The archives exchequer court contains civil proceedings between officers featuring fraud, but also investigatory ‘depositions’ on behalf of the monarchy. I have found records of around 40 Elizabethan exchequer records of this nature.

²⁶ We can appreciate the significance of the issue for the Lord Treasurer Burghley, whose correspondence has a high survival rate: at least 100 records survive in Lord Burghley’s correspondence that concerns customs fraud.

²⁷ William Chester Jordan, ‘Anti-corruption campaigns in thirteenth-century Europe’, *Journal of Medieval History*, Vol. 35 Issue 2, (2009), pp. 204-219.

²⁸ Christopher W. Brooks, *Pettifoggers and Vipers of the Commonwealth*, (Cambridge, 1986).

because there was a fixation with its occurrence within the new customs regime. Undoubtedly the potential for cheating is universal across time, but deceptive practices and their prevalence can change depending on historical circumstances, such as types of structures manipulated, or laws transgressed.

Ultimately much of this “corruption” is in effect rhetorical flotsam floating upon a broader question about the nature of customs themselves, the abilities of the royal state, and the archive these have produced, as well as the uses made of this repository by historians. It has been argued that the modern states are ultimately information states.²⁹ And it seems also that the ability of the Tudor State - with all its specificities - to rely on the information generated by customhouses is at the heart of the issue. The manipulation of customs information translates as fraud, and then corruption as structures, laws and discourses emerge to create this fear and resulting campaign by some. Behind corruption lies the impossibility of completely controlling a Tudor informational system that relied so much on reticent local human capital. This is to say again that there was a large margin of error in the creation of the customs records, which converted as fraud, and eventually a ‘discourse of corruption’, including in the courts, in treatises, and in Parliamentary Statutes. This ‘margin of error’ for us includes the potential fact that the customs archive probably only represents specific and limited economic vista, rather than the total “national overseas trade”, as has been asserted.³⁰ In light of its limitations, the Elizabethan customs archive represents more reliably the extent of the Tudor State, rather than an established fiscal regime of national measurement and control.

Problems in state communication and systemic functionality seem to have translated as a discourse of corruption as things became progressively more complex over the course of the sixteenth century in England. However, “corruption” is a notoriously difficult concept to both define and contextualise historically, and globally, today; corruption should not then be considered one *thing*, but rather a *narrative*, one that delimits certain practices as illegitimate, often in relation to the concept of the public good.³¹ We attempt here to measure the progress of a corruption ‘narrative’ in the reign of Elizabeth I. To achieve this we describe a fundamental change in economic regulation that had occurred by 1600. For example, in around 1550 there were *not any* standardised units of customs

²⁹ Edward Higgs, *The Information State in England: The Central Collection of Information on Citizens, 1500-2000*, (Basingstoke, 2004), p. vii.

³⁰ The Elizabethan customs are typically presented as ‘national’, and representative of a national economy, e.g., in, Jones, *Inside the Illicit Economy*. It will be shown below that this is perspective is problematic.

³¹ “Corruption”: this is to say that the current normative idea that ‘rational bureaucracies’ should not be abused for private benefit, demonstrates a subjective idea of optimal political organisation. Moreover the delimitation of corrupt activity assumes that all political structures across time and space, should, and *did* naturally follow particular [Western] normative impulses toward rational bureaucracies. See, e.g. Dieter Haller & Cris Shore (eds.) *Corruption: Anthropological Perspectives*, (London, 2005). This viewpoint will be elaborated in what follows.

accounting for customers of London, and more strikingly, for the primary wool trade in London.³² In fact, not until the early nineteenth century does an enforced and uniform regime of weights and measures emerge for the purposes of the British customs.³³ However, by 1600 a large number of royal customs officials, and the ‘books upon books’ they now kept had emerged to manage standardised information recorded from national trades, the taxation of which was of a type hardly experienced in the British Isles, except in temporary and extraordinary wartime circumstances. New permanent ‘imposts’ on key trades were absolutist in nature, by definition not ‘custom’; they were considered real and unprecedented ‘taxes’ according to one commentator in the 1590s.³⁴ In light of this new, very valuable fiscal regime, which was ultimately legitimised by war and emergency, the first hurdle central administrators quickly reached early in the reign of Elizabeth I was of trust, or rather mistrust of new governing materials and of the people who used them.³⁵ Trust is known as a dominant feature of early modern ‘economic discourse’ in many spheres of business, and I will show that it was equally a predominant feature of collecting customs taxation.³⁶ With so much money in the hands of so many, and figuratively spread across myriad vellum accounting ledgers, management became very difficult. By the late 1590s one gets an impression of chaos, and a strikingly modern ‘eruption of corruption’ that tainted the highest members of the Elizabethan ‘State’.³⁷ In the end, we will find that the extraordinary and arbitrary tax regime was legitimised by existing principles behind the public good, and the ‘imagined community’ that was the Tudor Commonwealth, not only the growth of ‘absolutist’ tendencies in England.

The Quasi Republics

In 1599 Thomas Platter, a Swiss physician writing of his passage to London with friends in his journal gives his impression of arriving in the ports of the English Channel at that time.³⁸ Platter states that landing in England was difficult, particularly as there were ‘only five ports in the whole realm’ where he could do so.³⁹ He reports the coastal defences that in very short time might inform those inland of what was happening at sea. Sussex beacons formed a simple warning grid of hilltop fires that by their

³² ‘Official’, that is, from the point of view of royal accounting. Various units of assize were used by the Calais staplers who for long periods regulated the English overseas wool trade independently of the crown.

³³ William J. Ashworth, *Customs and Excise, Trade, Production, and Consumption in England, 1640-1845*, (Oxford, 2003), p. 10.

³⁴ Thomas Miles, *The Customer’s Apology*, (London, 1599).

³⁵ ‘Mistrust’ rather than “distrust” reflects uncertainty about the honesty of officials and merchants, rather than certain knowledge of their malpractices.

³⁶ Thomas Leng, ‘Epistemology: expertise and knowledge in the world of commerce’, in, Stern & Wennerlind (eds.), *Mercantilism Reimagined. Political Economy in Early Modern Britain and its Empire*, (New York, 2014), p. 97.

³⁷ ‘Eruptions of corruption’ in Haller & Shore (eds.) *Corruption: Anthropological Perspectives*.

³⁸ Thomas Platter & Horatio Busino, *The Journals of Two Travellers in Elizabethan and Early Stuart England*, (Pittsburgh, 1995).

³⁹ Platter seems to be referring to the political agglomeration of English Channel ports known as the ‘Cinque Ports’.

synchronised lighting would spread information of sightings of enemy ships around the country and onward to London. Platter goes on to write of the ‘warships [that were] always anchored at ports’. With the beacons, this description speaks to anxiety in England of the threat from the sea. Indeed, the Spanish *Armada* was of recent memory. Dover, with its high chalk cliffs, recently improved harbour defences, and imposing Norman castle, was one of the most fortified sections of the British coastline. Travellers tended to emphasise the recognisable in their accounts, and often lauded polities visited to their audiences.⁴⁰ Platter’s reportage possibly reflected a desire to advertise the defences of a Protestant ally against a common Catholic foe of Spain, with which he and his readership would have been familiar.

After a very rough crossing on a French ‘beer ship’, Platter gives a unique account of what it was to encounter the Elizabethan customs man. Describing the men whom he found on disembarkation as ‘Her Majesty’s officers’, he recounts that they demanded a small fee — ‘a right’ (*le droit*) for his entry. This fee reflects charges local customers levied on foreigners who arrived without special privileges and licences. Later, after finding lodgings, ‘a number of officers came again to (his) lodging, examined us all, who we were and where we came from, our destination and purpose in visiting England’. Platter writes that the customers were convinced of his friendly purposes and treated them well; his party being from Protestant Basel probably aided this welcome. The next day, they were consequently able to procure the necessary supplies and means to continue north through Kent and onto London. The moonlight interrogation by the group of local officers emphasises the vigilance of local customs officers. Also apparent is the local power to perform the role of customer in this case. It was a strange mix of royal and civic office; one that was not lost on Platter. The Dover customers’ arrival as a group was typical, as customhouses reflected on the urban corporation in structure, and the men operated very closely, like a fraternity. Profit motivated customers to great degree, and rights of office, such as the collection of the ‘right’ from Platter, constituted much of the income of customers. Great advantages derived from customers’ franchises, and those who were lucky enough to procure an office formed closely bound, protective, and often secretive cadres. Professional secrecy itself reflected the protectionist side of guild institutions — referred to as *mysteries*.⁴¹ The “mystery” was the protected knowledge of a craft or skill. But secrecy was also important for the protection of socio-economic order, but also vocations and livelihoods. Jointly, customs offices would be purchased and negotiated behind city walls, but also with those in high royal office, such with as the lord treasurer and lord high admiral, who authorised customs offices. Platter and his company continued this account of Elizabethan England in London: demonstrating the independence of the city, but also the civic

⁴⁰ Especially, at this time English travellers to Venice, which possessed the ideal republican constitution for many Elizabethans: see e.g. Edward Muir, *Civic Ritual in Renaissance Venice*, (New Jersey, 1981), p. 52.

⁴¹ Sheila Ogilvie, *Institutions and European Trade: Merchant Guilds, 1000-1800*, (Cambridge, 2011).

humanism that substantiated this ideal, upon Platter's arrival at London he gives an account of the 'sort-of republic' he found:

Besides the royal and absolute power exercised by the king, there exists in London a chief for the government of the city itself, which may rather be styled a sort of republic of wholesale merchants than anything else. From this busy commonwealth, all idlers are banished and even the nobles and aliens are excluded from its government, so that all the houses along the streets of the city, with the exception of some few palaces, are shops of diverse artificers of every trade, and each house has its sign or mark like an inn.

Alluding to the ideal of absolute royalty, but also the tensions of immigration [foreign and domestic], Platter seems to then get to the core of the polity he found as being politically autonomous and commercial, yet also royal and subject.⁴² Perhaps being familiar with city-states of his native Switzerland and neighbouring Italy, Platter deemed the city as a 'sort of republic'. He recognised the English mixed political constitution, something akin to what Patrick Collinson described as the Tudor 'monarchical republic'.⁴³ This dualistic constitution was reflected in the humanistic civic (urban) principals of political community, and in ideals behind English kingship.⁴⁴ The secretive governing council of the village of Swallowfield has given rise to a literature that emphasises esoteric political agency in early modern England, agency that existed well beyond central state and baronial governance.⁴⁵ The overarching difficulty authority encountered with such polities – whether kings, gentry, priests or peers – is reflected in the secretive meetings in local houses of Mendlesham in Suffolk where village officials were elected, and heretical religious beliefs were 'constitutionally' enshrined, whilst being actively concealed from the investigating lord of the manor, eager to discover the nature of the usurpation.⁴⁶ So to, in light of the absence of ruler and baronial *hard* power within the walls, the English 'sort-of republics' lived under far-distant suzerainty, which happened to be royal.

As an outsider, for Platter, London was an autonomous quasi-republic made of its citizens with the 'freedom' to lawfully conduct business in the city. It is in this monarchical-republic and other

⁴² For urban tensions around migration at this time, see: Lien Bich Luu, *Immigrants and the Industries of London, 1500-1700*, (Farnham, 2005). Also, Ian W. Archer, *The Pursuit of Stability: Social Relations in Elizabethan London*, (Cambridge, 1991); for rioting against fifteenth-century Italian immigrants: Alwyn Ruddock 'London Capitalists and the Decline of Southampton in the Early Tudor Period', *The Economic History Review*, New Series, Vol. 2, No. 2 (1949), pp. 137-151.

⁴³ See: Patrick Collinson, 'The monarchical republic of Queen Elizabeth I', republished in his, *Elizabethans* (London, 2003).

⁴⁴ Phil Withington, *The Politics of Commonwealth*, p. 51-5.

⁴⁵ Steve Hindle, 'Hierarchy and community in the Elizabethan Parish: the Swallowfield Articles of 1596', *The Historical Journal*, 42, (1999), pp. 835-51.

⁴⁶ Ethan Shagan, 'The two republics', in, John F. McDiarmid (ed.), *The Monarchical Republic of Early Modern England: Essays in Response to Patrick Collinson*, (Farnham, 2007), pp. 33-6.

remoter ports, where we find the Elizabethan customhouses. These spaces comprised a point of tension and negotiation between royal and local corporate power. Tension is noticeable over the period of this study, when trade was subjected to the new regulation that forms the body of this work. Between 1550 and 1570, under royal authority men would attempt to build upon an old customs infrastructure based on the Staple economy and within quasi-republics across England and Wales, and even in France. Making this new fiscal system and culture function was harder than historians have previously assumed. One reason for this difficulty was that the Realm of the Tudors was less united autocracy or state, and more patchwork of myriad fiscal and other jurisdictions and authorities.

Discovering the Customs

In this first chapter we aim to demonstrate that the English customs of the pre-modern period were collected by fragmented, rather than central administration. Fragmentation necessitated pragmatic deputation of governing functions, which resembles the dispersed nature of other early modern composite monarchies. This was a result of the nature of political geography of the medieval British Isles and its monarchical ‘empire’. This section leads to a secondary aim of the chapter which is to show that the customs prior to the main events of this dissertation were not technically taxes, but rather varied person rights of monarchs, townspeople and corporations. Contrary to both themes, the early English customs have been treated erroneously as facets of a central government unique to early modern Europe. By exploring the diverse and fragmented nature of what was called the ‘great field’ of customs and subsidies, controls and trade taxes introduced from 1558 become more significant than previously realised in the historiography. As a corollary to this, evidence for fraud and evasion that emerges only after these reforms is then explained by the novelty of new royal customs administration.

Remoteness and Fragmentation

English overseas trade, like other economic areas, was taxed relatively lightly before the seventeenth century, but relative also to neighbouring European polities. Reasons as to why ‘under-taxation’ persisted for so long are open to question.⁴⁷ But this truth sits somewhat awkwardly with the common

⁴⁷ For the question of ‘delay’, see O’Brien and Hunt in, Bonney [ed.] *The Rise*, 1999, pp. 58-9. This approach follows the axiomatic yet mistaken view that there existed a ‘central government’ in medieval England, one that will be challenged throughout this dissertation. Whilst they accept the potential for administrative problems, O’Brien and Hunt write: ‘Over any period of history the central government’s capacity to tax will be constrained by the nature of the economy it presides over and the wealth of the citizens it governs.’, *Ibid*, p. 59. S.R. Epstein, in *Freedom and Growth* argues that the constraints of early modern central governments, so imagined, derived from the decentralised nature of polities.

assertion that medieval and early modern England was relatively so closely governed.⁴⁸ But high levels of any form of taxation in the medieval context were traditionally rare and temporary at any event; this tax-light regime was a facet of wider theories of the limits of kingship. Some answers proposed have centred essentially on economic theory, such as the limited ‘tax base’, including Malthusian demographics, or low levels of medieval ‘commercialisation’, both being situations that would inhibit taxation.⁴⁹ But conversely, in this chapter, by studying early customs taxation, it will be suggested that medieval British monarchs were constrained mainly by themselves, cultural norms, and ‘legitimacy’, but more concretely by the limits of royal exchequer administration, which, based on myriad legal jurisdictions, in effect restricted the ability to legitimise and practically collect new and ‘modern’ customs taxation. Fragmentation resulted in an informational gulf between ‘central government’ and the customhouses, one where mistrust in written accounts and their authors loomed large, as it always had done to varying degrees.⁵⁰ This was a problematic that surprisingly reveals itself in the prevalence of fraud and evasion, discussed in consequent chapters. Powerful local stakeholders enjoyed considerable influence over customs rights that only ostensibly belonged to kings. Aside from sluggish demographic growth in the wake of the Black Death, or the question of whether English economy was buoyant, perhaps the most important factor in the level of taxation the king could derive from his realm depended largely also on what was considered legitimate, but most of all what was conceivably practicable.

In England, much would be required to overcome prosaic issues relating to lack of control over royal taxation, particularly the principal-agent type problem of the trustworthiness of fiscal agents, but more fundamentally what level of taxation was acceptable to a wider tax base consisting of powerful people, corporations, and landowners. Early English fiscal development would greatly depend on legitimisation, and with the early modern ‘socialisation of taxation’, a wider degree of social receptiveness.⁵¹ Stephan Epstein seems correct when he wrote that in pre-modern European economies it was not absolutist rulers who stifled economic growth, rather it was ineffectual co-ordination of governing institutions that led to damaging economic insecurity in Europe. England was

⁴⁸ This English exceptionality is widely noted in comparative histories. To take one recent example in, Mark Dincecco, ‘Fiscal Centralization, Limited Government, and Public Revenues in Europe, 1650–1913’, in, *Journal of Economic History*, Vol. 69, No. 1 (March 2009). Whilst England may have been *relatively* centralised in the European context, it remained dispersed enough to engender significant problems in levying high levels of taxation.

⁴⁹ Although the second is now thought to be based on especially misleading evidence for economic activity: for medieval commercialisation, see, e.g. James Galloway, in, S.R. Epstein [ed.], *Town and Country in Europe, 1300-1800*, [Cambridge, 2001].

⁵⁰ For early mistrust in written records, see, Michael T. Clanchy, *From Memory to Written Record: England: 1066-1307*, (London, 1993). Of course, written records were becoming increasingly more reliable as evidence over time.

⁵¹ Michael J. Braddick, *State Formation in Early Modern England c.1550-1700*, (Cambridge, 2000), esp. pp. 76-85; for seventeenth-century legitimacy of customs and excise men, see his, Michael J. Braddick, ‘Fiscal transformation and political compliance: England, 1550-1700’, in, *Illes Imperis*, Vol. 13 (2010); also: Maria Ågren, ‘Another Process Of State Formation: Swedish Customs Officials, Their Work And Households’, *Cultural and Social History*, Vol. 11, Issue 1, (2013), pp. 31–49.

supposedly exceptional as a relatively united and stable realm, probably due to its geography as a peninsular islands dismembered from a larger continent. In terms of the customs, there were likewise ‘multiple coordination failures’ that appear to have created problems of control, and also fraud and evasion.⁵² What Epstein and others call ‘jurisdictional fragmentation’ is an interesting factor in studies of European economic history, most notably in the Hispanic imperial context.⁵³ England was also a composite monarchy, where authority was fragmented in remote regions and cities. To give a concrete example of this, and considering the opinion of Lord Chief-Justice Matthew Hale (1609-76), many major sea ports were in medieval times ‘possessed’, as Hale describes, by local nobles, governed by civic councils, with the king possessing overall majesty.⁵⁴ Seaports were created by royal grants, and ports were ‘*ostia regni*’, or ‘gateways to the realm’; but every port was also a ‘franchise or liberty, as a market or a fair, and much more’. Hale was no republican, rather a royalist categorising ancient maritime laws to promote the rights of the king in the context of ancient local rights of the periphery. But he still had to recognise the historic limits of royal power. This was not only a medieval situation, and only from the 1560s did the crown begin to delimit port authorities out of the patchwork of regional and local customary rights and laws, a process discussed shortly.⁵⁵ Kings and landowners alike were paid for the various civic ‘liberties’, and trade taxation of all kinds recompensed this aegis of “majesty”.⁵⁶ Some customs, in some ports, at some times, were collected directly for the king but there was no blanket national customs system during the medieval going into early modern periods.

Comparable relations between monarchs and towns can be seen widely in medieval Europe, including in Poland or the Hapsburg Empire, where rulers vied to dominate Hanse ports that swung between independence and vassalage. Hanseatic and other city-states could field armies that were at least equal to their larger imperial or royal ‘competitor states’.⁵⁷ Empires built on land and other upon trade are not clearly distinguishable, and large territorial states benefitted also from the efficiencies

⁵² S.R. Epstein, *Freedom and Growth: The Rise of States and Markets in Europe, 1300-1750*, (London, 2000), p. 15: ‘Jurisdictional fragmentation, which gave rise to multiple coordination failures, rather than autocratic rule was arguably the main source of the institutional inefficiency of ‘absolutism’ before the nineteenth century.’

⁵³ For ‘jurisdictional fragmentation’, see e.g. Regina Grafe, *Distant Tyranny, Markets Power and Backwardness in Spain, 1650-1800*, (New Jersey, 2012), p. 213. For fragmentation and constraints on economic activity see, S.R. Epstein, *Freedom and Growth: The Rise of States and Markets in Europe, 1300-1750*, (London, 2000), esp. Ch. 2.

⁵⁴ In Francis Hargrave, *Collection of Tracts Relative to the Law of England*, (London, 1787), pp. 50-1. Hale, a lawyer, notes that some English ports were originally granted in entirety to the baronage, and examples are given from the thirteenth century. Although he notes deeds and sources were scarce.

⁵⁵ Rupert C. Jarvis, ‘The appointment of ports’, *Economic History Review*, 2, [1959], pp 456-63. For the ‘appointment’ of the port of Bristol, see, Jones, *Inside*, p. 52.

⁵⁶ It may be significant that Henry VIII was the first English monarch to be called ‘His Majesty’.

⁵⁷ Henrik Spruyt, *The Sovereign State and its Competitors: An Analysis of Systems Change*, (New Jersey, 1994), p. 109; Riga, from around 1558 provides good example of sovereign port city negotiating with neighbouring territorial rulers over taxation and military assistance, in this case to defend against Muscovite invaders. The Holy Roman Emperor and a Polish king were the frontrunners here: Holger Berg, in Imbi Sooman & Stefan Donecker (eds.) *The Baltic Frontier Revisited*, (Vienna, 2009), pp. 63-87.

allowed by small assemblies of wealthy citizens that were so important to generating trust in medieval credit and finance.⁵⁸ Some territorial rulers successfully accessed civic capital to fund the expansion and consolidation of imperial power. Indeed, the commerce of towns were the primary source of capital in Europe for territorial rulers; this attracted cities where it might be preferable to be subject to distant royal rather than near baronial power.⁵⁹ In medieval France, Capetian kings allied with regional towns against powerful noble regional jurisdictions to cement Carolingian rule. Kings supported local town *liberties* and rights and consequently undermined what Spruyt described as ‘competing’ baronial authorities. This negotiation is thought to have ultimately enabled the Capetian kings to unify the territories of much of modern France.⁶⁰ In France, the rise of the Capetian monarchy has been convincingly shown to be a confluence of interests between towns and monarchs, disabling competing regional seigniorial powers.⁶¹ As Spruyt shows for France, cities and capital were also crucial in England to monarchical finances. The link between specific customs taxation and the actual finance advanced by corporations to English monarchs remains unclear. However, trade, and particularly profitable overseas trade such as wool, appears to be the source of much of the capital transfer, at least to the English monarchy.⁶² Royal creditors were originally repaid directly through customs collections. The customs and related credit instruments present a confusing picture. The medieval period was a ‘corporatist age’, and corporations - guilds etc. - sought recognition from princes.⁶³ Guilds are viewed by some as socially beneficial institutions that protected members, including against the ‘misbehaviour’ of princes; others have emphasised their cartelising tendencies.⁶⁴ The work of political scientists such as Spruyt, and historical sociologists, famously Charles Tilly, have introduced theories for the development of nation states in Europe that do not necessarily concern old questions of liberty from feudalism, or modernisation through a stage of ‘capitalism’, features of both older Whig and Marxist

⁵⁸ David Stasavage, *States of Credit, Size, Power and the Development of European Politics*, (New Jersey, 2011). Although Stasavage points to the advantage smaller city-states held over territorial states until the early modern period due to their small scale and efficiency.

⁵⁹ Spruyt, *The Sovereign State*.

⁶⁰ *Ibid*, pp. 79-108.

⁶¹ Henrick Spruyt wrote, ‘...the sovereign state emerged as the result of a social coalition based on the affinity of interests and perspectives between incipient monarchy and burghers.’ in, *The Sovereign State and its Competitors: An Analysis of Systems Change*, (New Jersey, 1994), p. 77. His primary argument is that the formation of the French ‘sovereign territorial state’ between A.D. 1000-1300 does not follow the established cause of military revolution in Europe as the generator of modern European states: Spruyt, *The Sovereign State* 1994, pp. 77-108.

⁶² Spruyt (1994) shows that Capetian monarchs of France relied less than overseas trade and more on the tax on salt known as *Taille*. Early customs (from 1277) in France were concerned more with prohibition and regulation than taxation proper (Ormrod, in, Bonney *Economic* 1995, p. 134-5). However, this seems to be the case concerning the early English customs also. But unlike in England, in France there was no monetised export trade in wool to be tapped to raise large loans.

⁶³ Quoting Georges de Lagarde, Stasavage, *States of Credit*, p. 12.

⁶⁴ For the benign economic effects of early corporate institutions, see works of Avner Greif and Douglas North, for an alternative view, see works of Sheilagh Ogilvie. Later I argue that strong face-to-face trust built through institutions and corporations militated against a codified system designed to enforce new customs taxes from afar through audit accounting from the 1560s.

historical narratives. We know that guilds and associations were fundamentally entangled with monarchical power, and did not represent an alternative capitalist model to ‘feudalism’. Sheilagh Ogilvie wrote: ‘The guild-ruler relationship was less oppositional than symbiotic: each party aided the other in extracting resources from the economy.’⁶⁵ This study of English trade taxation supports the view that guilds and monarchs monopolised jointly the most valuable overseas trade, such as wool manufactures and its by-product, cloth; the one side gained sole rights secured by arms and the law, whilst the other a more certain fiscal income and associated vital access to credit.

Although towns in France experienced less overseas trade than did their English counterparts, the process there highlights a partnership that existed between kings and towns for French medieval history. If different, this negotiation seems to highlight the practical independence of towns in large monarchies such as England and France. Practical independence did not ever result in sovereignty in the cities of England and France, as with the city-states of Italy and Germany. Cities such as London, Bristol or Bordeaux obviously did not experience full city-state sovereignty. A kind of imperial majesty stood omnipotent, if in practice distant in those polities. However there is paradox here, where ‘royal’ cities long enjoyed control over governing structures, even if their citizens were essentially royal vassals. One might consider the civic appointment of mayors and other officers, or local guild or market-courts. It is known that incorporated citizens enjoyed a ‘remarkable range of powers’, especially before changes in around 1660.⁶⁶

For so many, the regulation of labour, trade, and industry was in the main governed by the guilds and other associations, as with their own internal regulations, taxes, and law courts. This quasi independence is what prompted our Swiss traveller to London to describe the port as a ‘sort-of’ republic of merchants headed by its ‘chief’. This level of control extended even over local royal rights, and most notably royal customs taxation that sat with local taxes such as tolls, but also regional baronial rights. English quasi-republicanism formed the basis for the practical self-rule of the future British East India Company - the future ‘company-state’ replete with these corporatist traditions.⁶⁷ Greater degrees of jurisdictional fragmentation can be found in Europe over time: a world John Elliot described a ‘Europe of composite monarchies’;⁶⁸ in the case of the Hapsburg Spanish Monarchy this fragmented, composite monarchy spread across the globe from the New World discoveries in 1492. Charles V

⁶⁵ Ogilvie’s approach departs from the old view that guilds acted as defenders of commerce against the bad behaviour of rulers: Ogilvie, *Institutions and European Trade*, p. 182, and *passim*.

⁶⁶ Phil Withington, *The Politics of Commonwealth: Freeman in Early Modern England*, (Cambridge, 2005), pp. 8-9.

⁶⁷ Philip Stern has shown how the East India Company [chartered in 1600] followed norms of medieval corporate autonomy, functioning as a ‘company-state’ in its enclaves in the Far East: see his, *The Company State: Corporate Sovereignty & the Early Modern Foundations of the British Empire in India*, (New York, 2011).

⁶⁸ John H. Elliot, ‘A Europe of Composite Monarchies’, *Past & Present*, No. 137, (Nov, 1992), pp. 48-71.

relied on a patchwork of local fiscal systems across the globe.⁶⁹ This was not a feature of administrative weakness, and this flexibility certainly had its advantages.⁷⁰ Contrary to an axiomatic view of English medieval ‘central government’, on a far smaller scale we see too a similar composition of authorities surrounding the ultimate authority of English monarchical power: local centres of power had always performed everyday governance in the British Isles, even when it came to royal customs. For example, different currencies and weights and measurements existed across Elizabethan England, and methods of customs collection were considered problematically idiosyncratic in the 1550s, as we shall see shortly. It is not insignificant that between 1554-8 England was itself Catholic, and an important ally of the Spanish Universal Monarchy.⁷¹ This alliance would expire when Elizabeth I returned the country to Protestantism, this event closely following the disastrous loss of Calais in the same year before the Duke of Guise. All this placed the birth of Elizabethan customs taxation with a more retrenched Tudor monarchy, one that it was recognised would require a new fiscal regime based at home, not in Calais, along with new lines of credit that would be found in London and Antwerp.

The example given below of this localism was the power over the collection of customs taxation within this Tudor Imperium. Fragmented jurisdiction in the sixteenth-century customs features in the customs, even if they ‘belonged’ to the monarch. This fragmentation provides clues to the challenges of governing Elizabethan customs officers and merchants, challenges that were combatted strenuously given the right political climate from 1558. Royal control over the officials who collected customs taxation developed at this time, but before systems could be designed to achieve this the existing local customs systems would in fact need to be virtually *discovered* by governors. Indeed for late Tudor monarchs and ministers, significant ports such as Bristol were often located geographically close to areas that were frontiers, where royal authority was traditional relatively limited or entirely absent. For the purposes of customs taxation, the Tudor quasi-republics of merchants, such as London, were virtually realms unto themselves in around 1550. Despite this, English society and politics on the whole possessed a relative national coherence and relatively stable monarchical regimes down the centuries. This would only aid the idea that customs taxation could be governed centrally, and by a single authority in the long term.

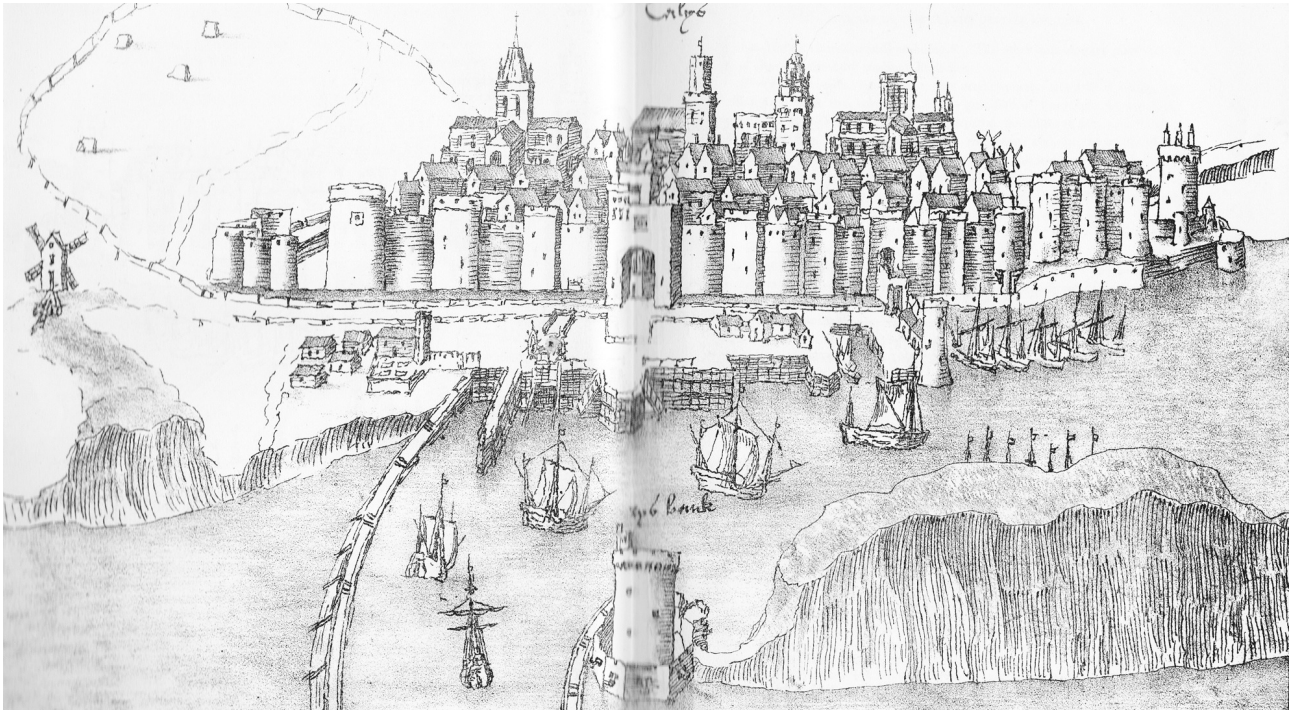
⁶⁹ For fiscal administration in this context: Giovanni Muto, ‘The Spanish System: Centre and Periphery’, in, Richard Bonney (ed.), *Economic Systems and State Finance*, (Oxford, 1995).

⁷⁰ *Ibid.*

⁷¹ Philip II of Spain was married to Mary I of England between 1554-8.

The significance of the Scottish and Irish frontiers to specifically the Tudor monarchs has been examined elsewhere, and cultural as well as legal differentiated especially Gaelic and English peoples

Figure 1 A view of Calais. C. 1540.



across roughly delimited borders.⁷² Jurisdictionally, there was also a dividing line between England and neighbouring conquered areas. Lands to the west and the north of England were remote Tudor imperial borderlands that were governed by military rulers.⁷³ Whereas Ireland and Scotland experienced Tudor military and colonial incursions, Wales had long been an English 'principality' since its final and complete Norman conquest in the thirteenth century. The governance of the Welsh Marches was left to the so-called Marcher Earls from the first subjugation at that time. The Welsh border with England was considered a 'march': that is, a remote militarised border zone. In the 1530s and 1540s acts of parliament were beginning to bring the Welsh-Norman marcher earls closer to a Tudor royal orbit of power, this as part of a power process that would eventually lead to the administrative amalgamation of England and Wales. Like its Gaelic neighbours Wales long retained elements of a 'frontier' area within the wider kingdom.

Thus, it is no surprise that despite being subject to one crown, there was no royal or 'state' customs taxation in Wales, even in the early 1560s. Wales was entirely off the record for purposes of the customs, with its revenues handled by local lords and towns. With timing that mirrors change in England for the customs in the 1560s, in 1563 for the first time, major Welsh ports on the Severn

⁷² S.G. Ellis, 'Defending English Ground: Tudor Frontiers in History and Historiography', in, Ellis, S.G., Raingard Eßer, (eds.) *Frontiers and the Writing of History, 1500-1850: The Formation of Europe*, Vol. 1, (Hannover, 2006).

⁷³ *Ibid*, p. 76.

Estuary were required to welcome their first royal customs officer. This man was John Leek, and he came from London. Considerable controversy and legal challenges surrounded his arrival. Legal jurisdiction and right of royal customs collections was not at all clear, and this fundamental right was questioned in the Court of exchequer, where under the great authority of Lord-Treasurer William Paulet, the Welsh complainants were brought to heel, and customs taxation remained in southern Wales until this day.⁷⁴

In occupied areas of Scotland, no customs auditing system was ever imposed by the exchequer, despite numerous major English occupations. The Irish territories also enjoyed a kind of freedom from English royal customs taxation, with English military governors and barons collecting customs directly to pay for war and fortifications in Ireland. In this dissertation we mainly account for England alone, although the English Staple of Calais in France looms large.⁷⁵ Major English ports such as Bristol, Calais, but also Newcastle and Hull can be seen in a frontier context. Bristol lies but a few miles from the Welsh border, and Newcastle with Carlisle had always been fortified outposts guarding the Scottish borderlands. The Calais frontier was overrun in 1558, precipitating the crisis that led to the great changes in customs taxation described below.⁷⁶ These areas were integral parts of a Tudor *Imperium*, not those of a territorial or nation state. They were ruled by various means, and the crown enjoyed ultimate *majestas*, that is, ultimate and final juridical authority within a very large realm. We get an impression from the image of English Calais dating from the 1550s, of just how self-contained and powerful port towns were. In fact, Calais even looks like a real city-state, with its high wall, *terra firma* and external fortifications depicted. Calais was for centuries an essential generator of capital for British kings. But it was, like other English ports, a quasi-republic. Royal customs were collected and counted in these remote English city-states, and even often spent directly.

The extension of empire is principally how Tudor monarchs imagined their realm, just as did their foreign peers, relations, and rivals justify their own domains on the near continent. Tudor

⁷⁴ Jones, *Inside the Illicit Economy*, p. 164; W.R.B Robinson, 'The establishment of royal customs in Glamorgan and Monmouthshire under Elizabeth I', *Bulletin of the Board of Celtic Studies*, Vol. 23, Issue 4, (1970), pp. 354-9.

⁷⁵ There is no comprehensive history of the English Wool Staple, which is surprising considering its key place in the development of the early English State. David I. Grummitt, *The Calais Garrison: War and Military Service in England, 1436-1558*, (Woodbridge, 2008), fn. 12. Historians, including Grummitt, portray the monarch as being 'rapacious' and predatory rather than being essentially financially partnered with guilds and the staple system. Across Europe staples were established by rulers to channel trade through key points on rivers, sea, and on land routes. For England, multiple home staple ports sent staple goods to Calais, whose resident English merchants were given monopoly rights to control wool exported to the Low Countries and the Brabant, which were major manufacturing centres of woollen-cloth. Calais, and indeed all staples were established to enforce royal regulation and taxation, and by return, protect and enforce also the interests of allied corporations who managed the Staple. For example, Calais paid directly its very large and expensive English garrison. Whatever the politics and disagreements, this was a system ultimately that benefitted monarchs and merchants alike.

⁷⁶ Border areas are known to have generally experienced low taxation across early modern Europe, Bonney (ed.), *Economic Systems*, p. 436. For Calais Pale as an English 'military frontier', Grummitt, *The Calais Garrison*, p. 141.

imperial mythology was displayed when in the 1522 King Henry VIII styled himself as an Emperor to the visiting Holy Roman Emperor, Charles V, with lineage descending from the semi-mythic King Arthur, and ultimately the Roman Emperor Constantine the Great crowned in York in ad. 306. One prop in this theatre was the fabricated Arthurian 'Round Table', kept for such performances in Winchester Castle, situated in the Anglo-Saxon Capital.⁷⁷ Indeed, mythology and symbolism made 'theatre states' tick across the pre-modern world, and Elizabeth I in the time of Shakespeare's popularity saw herself as a stage figure: i.e. 'All the world's a stage.' in his *As You Like It*.⁷⁸ Elsewhere, the Tudors claimed kingship over areas beyond England, notably of large swathes France – a part of the Angevin Empire that included "England", eastern Ireland, and the French regions of Normandy, Gascony and Aquitaine. The loss of Calais in 1558 was the final chapter in English-speaking possession on continental Europe.

Cities such as Bristol and Hull were remote from Tudor control in an epistemological sense also. In this geographically and structurally diffuse polity, the conquest of information was important when Tudor ministers began managing customs taxation on a greater scale. The emergence of royal commissions, and striking cartography from the 1560s display an impulse to understand the complex entity that was thus called the 'great field' of royal customs taxation.⁷⁹ This impulse introduces the drive for further written information about local customs systems, which is often taken to be essentially bureaucratic.⁸⁰ From the mid-1560s information collected and stored on behalf of the Tudor monarchy, its courts, and its councils at first suggests something statistical, but it will be shown that this trawl of Tudor-era "big-data" was motivated within a specific context and political culture where deceit and secrecy obstructed progress from the point of view of the monarchy.⁸¹ However, customs and other data - increasingly available - does seem to have allowed for some limited statistical analysis of balance of trade and grain supplies, conducted by the Lord Treasurers Winchester and Burghley.⁸²

'English' customs and subsidies figured within certain key ports in England and on the near

⁷⁷ Dale Hoak [ed.], *Tudor Political Culture*, (New York, 1995), pp. 82-3.

⁷⁸ Kevin Sharpe, *Remapping Early Modern England: The Culture of Seventeenth-Century Politics*, (Cambridge, 2000), p. 423 and passim. For the important of myth and ritual in the government of another medieval polity, see e.g., Edward Muir, *Civic Ritual in Renaissance Venice*, (New Jersey, 1986). For a 'theatre State' governed by symbols and ritual rather than force, see the influential, Clifford Geertz, *The Theatre State in Nineteenth Century Bali*, (New Jersey, 1980).

⁷⁹ Thomas Miles, *A Customer's Apology*, (London, 1599).

⁸⁰ G.R. Elton thought the Tudors implemented a great bureaucracy, and these ideas were quickly challenged, e.g., Christopher Coleman & David Starkey (eds.), *Revolution Reassessed: Revisions in the History of Tudor Government and Administration*, (Oxford, 1986).

⁸¹ Edward Higgs seems correct in his statement: 'modern states are information states', in his, *The Information State in England*, (Basingstoke, 2004), p. vii. But information is collected by states for different reasons and in different degrees.

⁸² For 'statistics', or reports, and Elizabethan overseas trade, see: Lawrence Stone, 'Elizabethan Overseas Trade', in, *The Economic History Review*, New Series, Vol. 2, Issue. 1 (1949), pp. 30-58.

continent, notably English Calais and the port of Bruges. Here, in the medieval Staple trades, it was long necessary to operate, or better own, an overseas foothold for sales of English staple goods in Europe where taxes were also collected. The English Staple was itself at times necessarily located in foreign towns, and this is why with the conquest of Calais in 1347 by the 'wool-monger extraordinaire' Edward III, near two centuries of a special 'guild-ruler' relationship began in this both commercial and defensible city, founded on the ancient and ever-growing British wool industries. When in 1558 the Duke of Guise ejected the English wool merchants from Calais, they moved to neighbouring Bruges, and on remarkably favourable terms. An abstract of their 'privileges' ['private laws'] granted indicates the level of autonomy such guilds enjoyed, even when under foreign jurisdiction.⁸³ In Bruges they attained their 'former privileges, and more', including, a rent-free house, self-selection of their 'mayor and other officers', free pilots to bring their ships in to harbour, no 'assize' on wine and beer for personal use, innkeepers⁸⁴ to be appointed of their own 'nation', a long list of legal rights ensuring the English were not *entirely* subject to local courts, to establish their own courts, to use their accustomed weights and officers, such as 'packers', the right to punish interlopers themselves, to not be subjected to town imposts or tolls, bar 'those of Gravelines', no town brokerage⁸⁵ etc. - the list goes on for a further three and half pages.

Thus in the history of the customs till around 1558, and somewhat beyond, there is hardly a coherent political-geographical unit of analysis for the English customs. There was cohesion, but this relied on the ideas and nuances of kingship and empire, not on a modern state with governance over a precisely defined territory and with a central administration based on statistics. Indeed, rarely is that imagined medieval and renaissance 'England' geographically defined, and it is sometimes unclear how French, Irish, and Scottish areas, or the semi-independent 'palatinates' of Durham and Norfolk, or the Welsh Principality, all relate to medieval England - an agglomeration of domains sometimes termed 'Anglia' in the sixteenth century. The Tudor monarchs increasingly derived trade-taxation from ports in what we now call England and southern Wales, but before, also in Calais and until the mid-fifteenth century, in English ports in Gascony where the ancient British wine trade was fixed.

The governance of the customs in the medieval epoch and beyond was based on patronage networks of nobles, corporations, and merchants. It has been said that rulers in the sixteenth century

⁸³ Document: SP15/9/1, fol. 99, published in, *Calendar of State Papers, Domestic Series, of the Reign of Elizabeth, 1601-1603 with Addenda 1547-1565*. p. 496, 'Hheads of privileges consented to by the City of Bruges to the merchants of the Staple', dated 1559.

⁸⁴ Innkeepers are a recurrent and interesting commercial community. Inns seem to have been places of itinerant trade as much as accommodation for journeying traders. Innkeepers were thus important individuals to itinerant traders and to have friendly innkeepers in foreign country would have been desirable.

⁸⁵ In England, 'brokers' were town officers who organised onward transport of goods, and who levied a duty known as Brokerage for their services.

‘ruled people not territory’,⁸⁶ and this governance was affected by juridical and personal, not bureaucratic or statistical methods. There were clearly glimmers of the desire for territorial understanding from the thirteenth century, and these can be further sensed in the sixteenth century with the emergence of more precise cartography.⁸⁷ However, maps, ‘plats’ and charts were still largely symbolic, prized expensive princely possessions, even if a scientific interest in exactitude was emergent within this genre. We introduce below cartography that appears to have had practical importance for the Elizabethan customs system. The survival of these maps from the 1550-60s makes clear what was *not*, rather than what *was*, known. It becomes clear that royal ministers at this time did not, in fact, know *where* customhouses were located, nor where and in what manner customs taxation was collected. We will show that at least in the case of the customs, fiscal structures and systems almost entirely situated below the level of English monarchs and surviving royal records demonstrate that Tudor customs officers rarely experienced royal administration before the second half of the sixteenth century. When they did experience such rule, officers often ignored, or manipulated the system, or generally failed to use it correctly. In the context of seventeenth-century Venice, the difficulty of effectively communicating law and order widely has been described as a ‘paradox of official communication’.⁸⁸ This paradox was not unique to *La Serenissima*; Thomas Hobbes concluded bluntly that in England a ‘law made, if not also made known, is no law’.⁸⁹ There was likewise a fraught process of communication of law in this context.

The augmentation of the customs described below was dramatic, partly as there was no central customs system in England before the late-sixteenth century, and arguably well beyond. This ties with overall limits to English monarchical power at this time, and in terms of royal credit and finance, English kings were relatively poor compared even with most Continental cities, with low and intermittent taxation. This is demonstrated perhaps by the inordinately high interest rates charged for foreign credit contracted by English monarchs by Stephan Epstein. This can be gleaned by the regular defaults of England’s kings over the centuries.⁹⁰ The legitimisation of substantive English customs taxation had always been dependent on the ‘exceptional causes’ of war, mainly in France. And England did not become a permanent, established ‘tax-state’; that is, a revenue-raising state *outside* periods of

⁸⁶ R. Kagen & B. Schmidt, ‘Maps in the Early Modern State: Official Cartography’, in, David Woodward (ed.), *The History of Cartography: Cartography in the European Renaissance, Vol. 3, Part 1.*, (Chicago & London, 2007), p. 662.

⁸⁷ Peter Barber, *Maps and Monarchs in Europe 1550-1880*, (Cambridge, 1997).

⁸⁸ Filippo de Vivo, *Information and Communication in Venice: Rethinking Early Modern Politics*, (Oxford, 2007), pp. 131-36.

⁸⁹ *Ibid*, p. 135, from Hobbes’ *Leviathan*: Richard Tuck (ed.), Thomas Hobbes, *Hobbes: Leviathan: Revised Student Edition*, (Cambridge, 1991), pp. 187-88. Although Hobbes was referring to common folk without the ‘means’ or the mental faculties (such as ‘mad men’) to take notice of laws, the overall point remains.

⁹⁰ Epstein, *Freedom*, (London, 2000), pp. 25-29 and passim: Epstein gives a nominal short-term rate of 13-14% available to the English monarchy between 1546-58. Elsewhere in Europe rates are shown to have been between 1% and 10% at this time; lower rates reflected longer-term public borrowing centred on annuities, such as in Holland, as well as sovereign credit rating. Italian city-states enjoyed interest rates that were the very lowest, at 1-3%.

emergency for a very long time.⁹¹ Poor revenue-raising capacity was undoubtedly one reason why foreign finance was always so hard to obtain by the English monarchy, until the emergence of ‘revolution’ in English public finance towards the end of the seventeenth century.⁹² This history is hard to align with a contrasting vision of England as being unusually centralised [read: virtuous/successful] so early on, a vision that in fact weighs heavily on the history of the early English customs, just as it now does in similar topics. One reason this view of central administration is so prominent seems to have a lot to do with the extraordinary categorisation of ‘government’ records by Victorian and Edwardian antiquaries and librarians. The customs archive suffers from this problem especially.

From the seventeenth century, funding the public-debt relied greatly on the revenues from trade and manufacturing as indirect taxation, and, ultimately, from the seventeenth-century innovation of the huge fiscal device known as the Excise - a system, like so many early modern financial institutions, imported from Holland. The Excises successfully, if painfully, married manufacturing, trade, and Empire with public debt. However, before this, an emergence from medieval low levels of trade taxation occurred, and this earlier point is still somewhat unclear. We know that generally there was increasing reliance on indirect taxation to fund European monarchies, and that in the sixteenth century indirect taxation was mainly drawn from customs and subsidies.⁹³ There is in this sense a hidden bridge to be discovered in late-Tudor England leading from a primitive fiscal state with regard to trade towards the hyper-capitalised early modern British Empire. In fact, only a few decades after the great fire-sale windfall of Thomas Cromwell’s monastic dissolutions, from the late 1550s, customs revenues ballooned for the heirs of Henry VIII, but due to changes that are still largely mysterious.⁹⁴ All we know is that Tudor customs revenues multiplied dramatically in a very short period of time, and by a factor of nearly 250% in the year 1557-8.⁹⁵ Most of this increase is attributable to entirely new taxes known as ‘imposts’. This increment in value is known to have occurred by using contemporary reports written for royal councillors of the rise itself, but also from totalised annual revenues.⁹⁶ This anomalous leap in value sometimes appears as more linear than in reality it was. It is an event masked by canonical twentieth-century historiography that charts a linear steady march of administrative

⁹¹ Ormrod, in, Richard Bonney [ed.], *Economic Systems and State Finance*, (Oxford, 1995), pp. 150-1; Roger Schofield, ‘Taxation and the political limits of the Tudor State’, in C. Cross, D. Loades, and J.J. Scarisbrick (eds.), *Law and Government under the Tudors: Essays Presented to Sir Geoffrey Elton*, (Cambridge, 1988), pp. 227-55.

⁹² There is little written about this linkage between the limits of the customs, as described by Ormrod and the limits of English State finance as described Epstein, which is surprising considering the connection of the two issues.

⁹³ For increasing indirect taxation as a proportion of national revenues between 1558-1714, see Braddick *Nerves of State*, p. 10; also the European ‘State Finance Database Project’.

⁹⁴ Braddick, *Nerves of State*, p. 56.

⁹⁵ Frederick Dietz, *English Government Finance*, (London, 1963), p. 208. See also, Geoffrey R. Elton, *The Tudor Constitution: Documents and Commentary*, (Cambridge, 1982).

⁹⁶ Republished in Dietz, *English Government*, p. 208.

progress and state building from the thirteenth century.⁹⁷ A primary aim in this dissertation is to contribute to our knowledge of how and why the imposts were levied in the mid-sixteenth century before suggesting why so much information about fraud and evasion emerged around this event. This problem relates to an equally under-researched issue of administration that emerged with the imposts. If the nerves of the modern state were taxes, then the channels of these nerves were their administration. These accounts are often taken to be something that they were certainly not, something like a rational bureaucracy, part of a national 'governmental system', or a nation state with an 'old, intensively and uniformly governed monarchy'.⁹⁸ This anachronism has led us astray when it comes to understanding the difficulties that were inherent to enforcing Tudor customs.

That the customs ballooned under the late Tudor monarchs is well known, but qualitative questions around this early rise remain. For example, in light of the limitations of the medieval royal customs, how was this event actually possible? How was it 'legitimised'?⁹⁹ We will see that this capability involved circumstantial changes in English political culture, and a wider political and intellectual context, as much as with quantitative demands of state: such as war, improvement of administration, or modern concerns for economic growth and progress. As has been indicated, the customs were tied up with old associations and alliances between towns and monarchs, credit, and privileges, and should be brought into line with what is known about such relations between rulers and cities elsewhere in Western Europe. Indeed, an unknown question of form arises where the most significant English royal customs rights had since their inception directly serviced royal debts, and did not exist as a revenue 'system'; this form of credit was how medieval rulers waged war elsewhere. The English customs and subsidies at times appear as local rights sold wholesale to amortise war loans. Customs rights are not the workings of a central revenue collecting government, and this 'department' [the exchequer] was actually a courtroom that existed to enforce various rights.¹⁰⁰

There is an oft-made assertion of generally the exceptional cohesion of English royal taxation. Reflecting this exceptionality Tudor England is typically portrayed as a relatively 'compact and united'

⁹⁷ I'm thinking here of the key historians of the customs: Norman S.B. Gras, who published in 1918, and Frederick Dietz in 1921. These remain virtually the sole authorities on early customs taxation. Evan Jones, in his, *Inside the Illicit Economy*, is correct in stating that the best history remains: Matthew Hale, 'Concerning the Customs of Goods Imported and Exported' (c.1660) in Frances Hargrave, *A Collection of Tracts Relative to the Law of England, from Manuscripts, now first Edited by F. H.*, vol. 1 (Dublin, 1787), pp. 145–94. These works still stand as the only original research on the early English customs system.

⁹⁸ S.J. Gunn, *Early Tudor Government, 1485-1558*, (Basingstoke, 1995), pp. 12-13.

⁹⁹ Michael Braddick has noted the important of legitimisation of tax regimes, e.g. in his, *State Formation in Early Modern England*, (Cambridge, 2000).

¹⁰⁰ Braddick also makes this point in his *The Nerves of State* about rights as opposed to taxation, but there exists little original research into these medieval customs specificities.

compared with early European monarchies.¹⁰¹ Likewise, its tax administration is viewed as being similarly unique.¹⁰² We have always been told by good historians that England possessed a tradition of national taxation: one controversial example being Anglo-Saxon *Danegeld*, collected to fight Viking invasions.¹⁰³ This narrative is not exactly false, but is rather simplistic, ultimately based on outdated positivistic research on English fiscal records. For example, a narrative of success does not allow for an accurate history of the very real problems faced by the English and then British monarchical states when enforcing taxation in the early modern period, or even the very low taxation levels witnessed in the late-medieval period of economic growth. This dissertation uses ample evidence for the failures [or perhaps success considering the customs' starting point] of Tudor customs growth.

There were, however, glimmers of a central state system in the administrative changes we describe in detail from the 1550s, and this system would form the basis for the British customs of the future. But rather than being statistical, we will see that the administrative reform fundamentally aimed to strengthen a legal apparatus that would guard against the lack of *virtu* perceived in officials. Especially with regard to working malpractices - malfeasance and misfeasance - failings led in the main to fears of widespread inaccuracy in the customs. Excluding the desire to augment revenue, fraud and evasion emerge as the primary design motivation of customs administration. If trust in officers was but small beer, then the Elizabethan customs accounts would have taken an altogether different form than they did. The potential for fraud and evasion directly relates to the fragmented nature of medieval customhouses and urban government, which was a world unsuitable for regular central management of new onerous taxation over large areas and the large sums of money consequently generated. The crown relied on agents and farmers, and audited and ruled them with royal law courts. Out of a very complex, fragmented, and large spectrum of customs tariffs, for the mid-sixteenth century we find a new set of charges that really dwarfed that which came before. Charles Tilly wrote that from medieval presence of powerful cities, 'the expansion of administrative apparatus due to war financing and the 'military revolution' gave sovereign authorities increasing ability to monitor and control the urban population'.¹⁰⁴ Monitoring and control in the scenario of the Elizabethan customs was very much focussed on inaccuracies that translated increasingly in terms of customs fraud and evasion.

¹⁰¹ Penry Williams, *The Tudor Regime*, (Oxford, 1979), p. 10. The exceptionality is assumed across the historiography, for example in models in both historical sociology and economic histories.

¹⁰² This informs the economic literature on the history of the customs especially, for example where an established central administration confronts the 'illicit economy', e.g. in Evan T. Jones, *Inside The Illicit Economy, Reconstructing The Smugglers' Trade Of Sixteenth-Century Bristol*, (Farnham, 2013).

¹⁰³ Harris Sacks, in, Hoffman & Norberg (eds.) *Fiscal Crises*, p. 17.

¹⁰⁴ Charles Tilly and Wim Blockmans (eds.), *Cities and the Rise of States in Europe, A.D. 1000-1800*, (Boulder, 1994).

So, what were customs and subsidies?

‘...for the great despair of historians, men fail to change their vocabulary every time they change their customs’.

Marc Bloch, The Historian’s Craft.

Mark Bloch notes that social customs can change over time, but that change can be masked by unchanging nomenclature. This is an acute problem in any attempt to explain change in English customs taxation between the medieval and early modern epochs. We have at the start a problem of categorisation. The term ‘customs’ remains in the present HM Revenue and Customs of the United Kingdom, and has at least 800 years of active use.¹⁰⁵ “It” forms one of the largest and oldest formal archives in Britain, and indeed the world. Yet whilst customs have always been charges levied by political powers on the most valuable oceanic trade, great changes occurred within this group of royal rights over this long period. Who levied and collected them, under what authority and legitimisation, how they were collected, and on what goods and where, and how effectively and at what value, are questions that indicate the diversity of this subject. Historical specificities arise particularly where major royal customs revenues were used directly as amortisation on royal loans, or to enforce measurement standards, or perhaps act as tariff mechanisms, all this with peculiar juridical medieval local administrations. Despite this, in much of the literature, the ‘customs and subsidies’ have been largely trimmed of their thorns, synthesised to fit with wider historical narratives employed to make sense of them within the centralised state framework. This all condensed within a literature intellectually based on “modernisation theory”, an intellectual framework that has arguably determined earlier historical research on “state building” in the twentieth-century.¹⁰⁶

¹⁰⁵ OED entry for the use of the *English* ‘custom’ in this sense is 1307. Its Latin equivalents precede this.

¹⁰⁶ For a clear outline of modernisation theory and the history of states, and the change within history and historical sociology towards the paradigm of what John Brewer coined as the ‘fiscal-military-state’ (in his, *The Sinews of Power: War, Money and the English State, 1688-1783*, (London, 1989)), see Julia Adams’ Conclusion, in her, *The Familial State: Ruling Families and Merchant Capitalism in Early Modern Europe*, (Ithaca, 2005).

The ‘great field’ of customs & subsidies (with later impost taxation)

Purveyance [ordinary, substantive, patronage, native/baronial/royal, local admin]

E.g. “Butlerage” and “Prisage”

“Benevolences”, “Maltots”, and “Forced Loans”, “Impositions”, [extraordinary, opportunistic, substantive, royal]

“New Custom” on foreign cloth imports

[Substantive, ordinary, limited, foreigners, royal]

Staple Financing & “customs” [extraordinary, substantive, native/foreign-civic-royal]

Wool and other products, sometimes known as the “Great” or “Ancient Custom”

Measurement and quality standards [in-substantive, extensive, civic-royal]

“Alnage”, “Tronage”.

Port Tolls [civic only]

“Wharfage”, “Cranage” et al

Parliamentary Subsidies [extraordinary into ordinary, civic-royal]

“Tunnage and Poundage”

Prohibition-Licensing [patronage, substantive]

Exclusive licenses for trade of sensitive foodstuffs and scarce resources.

1558 Imposts [genuine prerogative “taxation”, substantive, extensive, extraordinary into ordinary]

Initially woollen-cloth, beer and wine.

The customs and subsidies can be unravelled to reveal significant variation from one to the other. The scheme included above indicates the range of purposes for which early English trade-taxation and tariffs were collected, the onerousness of the levies, and rationale and authority being roughly indicated. Each tariff arrangement presents broad historical specificities linked to the context in which each right was levied. Such a varied group of royal privileges will be outlined now, principally to give the reader an impression of the fragmented pre-modern trade-taxation that key new customs taxes emerge from in the 1550s.

For west European monarchies, the right to levy taxation on trade was one of the earliest legal titles held over cities.¹⁰⁷ Cities emerged as royal “staple ports” such as Bristol and Newcastle, or otherwise chartered inland market towns, such as Norwich. They were the natural foci for royal and generally seigniorial trade levies and impositions on overseas trade. Alongside a variety of methods of direct taxation on personal wealth, indirect taxation on trade formed an essential component of the development of medieval polities - from city-states to the large monarchies - who essentially borrowed from municipalities within their realms.¹⁰⁸ In England, the major customs taxes often acted as security for foreign credit more than revenues collected, accounted for, and amassed in treasuries. ‘Extraordinary’ trade-taxation, and loans derived from it were usually tied to war, and thus were temporary.¹⁰⁹ The need for ready money that was best provided by the riches of commerce created this ‘dialectic’ between cities and the monarchs who wielded ‘coercive’ military power, following Tilly et al. This was the trend in England until, perhaps, the seventeenth century, and in some respects well beyond this time, as public debt and the corporation known as the Bank of England fulfilled a comparable role of amortisation of much state wartime borrowing. Of course, Britain was in a virtually constant state of war throughout the centuries of empire.

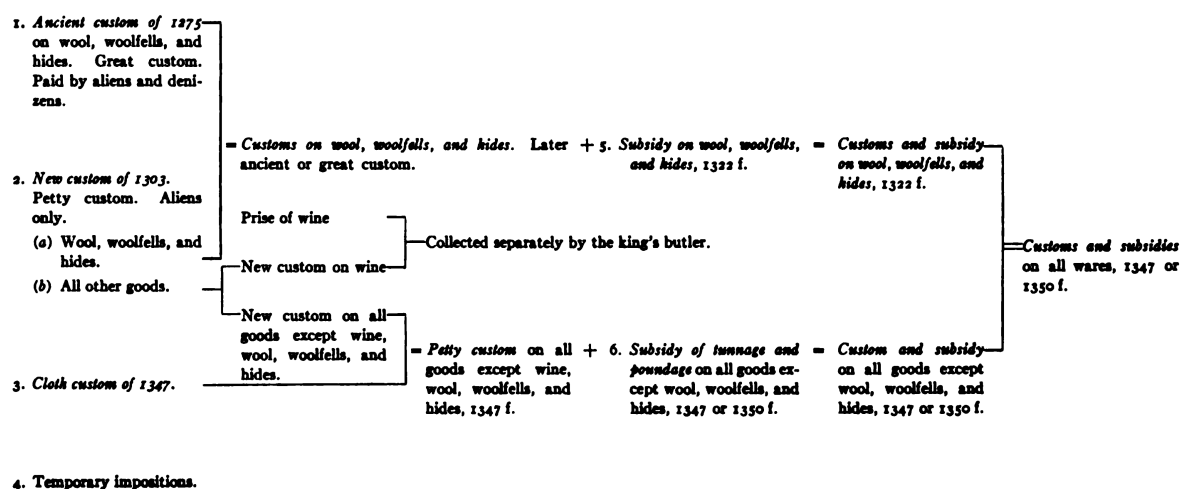
¹⁰⁷ Eberhard Isenmann, in, Richard Bonney (ed.), *Economic Systems and State Finance*, (New York, 1995). p. 35.

¹⁰⁸ See e.g., Charles Tilly, *Coercion, Capital and European States*, (Cambridge Mass, 1990). The transfer of capital from commerce, largely in the form of credit to rulers has spawned numerous studies of historical sociology: See recently, Stasavage, *States of Credit*. A study of similar processes in Capetian France can be found in, Spruyt, *Sovereign State*.

¹⁰⁹ This followed the principal whereby heavy trade taxation was cancelled as necessity receded, and this was known as *Causa Finalis*.

Genealogy of the Customs

SCHEDULE SHOWING THE DEVELOPMENT OF THE CUSTOMS



Gras, Norman S. B., *The Early English Customs System*, (Cambridge Mass., 1918).

The first histories of the early customs were based on antiquarian publications, and going further back, early legal histories. Much of the royal and municipal customs rights seem to have been studied, and organised only in the seventeenth century, starting with Chief-Justice Matthew Hale who trawled through medieval statutes in the seventeenth century codifying everything from fishing rights in rivers, to town tolls, to major port jurisdictions.¹¹⁰ Hale's task was likely designed as an assertion of the fiscal rights of the Restoration regime of Charles II, judging by his politics and the timing of his publication, and overall career. Varied crown tariffs introduced here are treated linearly, bringing too much order to a wide spectrum of rights and privileges. This linearity, and categorisation seems to have eclipsed what are argued to be important developments from the 1550s, as detailed in this dissertation. Change in the royal English customs is undervalued where emphasis has been placed on linearity and continuity of a system within an imagined English State, perhaps even stretching back to the Norman Conquest. This assumption reflects the debunked historiographical notion of 'state building'.¹¹¹

Gras reconstructs the English customs within that well-governed, top-down nation state that was always either there or was progressing to that point. Examining the chart created by Gras, we see

¹¹⁰ Hale, Matthew, 'Concerning the customs of goods imported and exported' [c.1660] in Frances Hargrave, *A Collection of Tracts Relative to the Law of England, from Manuscripts, now first edited by F. H.*, vol. 1, (Dublin, 1787).

¹¹¹ 'Bringing the state back in', Braddick developed the idea of a state that rather *formed* around the uses that myriad actors made of the English 'early modern state': *passim*, Braddick, *State Formation*.

that from 1275, the first Great Custom and other early customs spawn duties that form the genealogy of modern customs taxation. Ordering the customs in this way gives an impression of customs being inevitable, universal, and rational over time. Gras's method introduces the erroneous idea that the customs enjoyed long-term progress of a single and unchanging institutional phenomenon. The problem in treating 'customs' as *essentially* the same thing levied on different people and goods over time is that those examples included in Gras's chart are in some important respects not comparable. We have indicated that many customs are not taxes in the modern sense at all; neither do they connect with centralised administrations. Over long periods of time, in fact we encounter entirely different rights and powers over trade, such as: changing authorities, different legitimisation, new financial principals of collection, regulative intentions, scale and values of the 'taxation' itself, "nations" who paid them and "nations" who collected them, various royal, guild, corporate and parliamentary authorities, and so on. It is possible that Gras's synthesis has led to the early customs being considered a 'national customs system' from 1275, or before.¹¹² This 'nation' paradigm, as short-hand, works fine for the purposes of those authors, but the varied field of customs became more coherent, yet also more fraught in the sixteenth century.

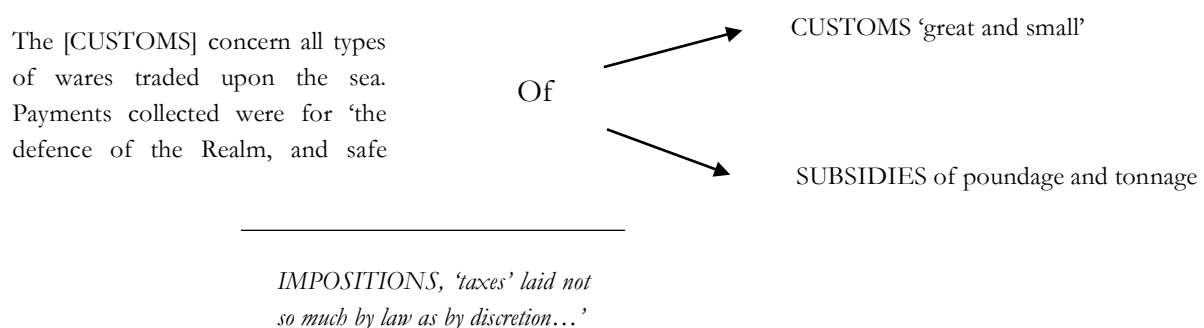
This said, Gras was well ahead of his time in realising the scientific value of the English customs records. His study really represents the first history to use the customs records more or less as they survive today. Indeed, he was one of a few to save the port books and other records from planned official destruction just prior to the First World War. Particularly threatened were a large quantity of rediscovered 'coast bonds', which originally ensured ships travelled to homeports as stated at departure. A report survives that was prepared by a Westminster Parliamentary Committee in 1911 investigating the rediscovery of the customs records, which were then for decades decomposing in a turret of Customs House in London. There was a poor survival rate of the early customs records. This is shown in how many customs records have been lost, and also their now ossified poor archival condition. In London, the early customs records 'were found stacked on the floors...buried under heavy slates'. They had until the nineteenth century been stored in damp storerooms at Westminster, and in numerous customs houses built through the ages.

After the abolition of the port book system in 1799, numerous orders were given to destroy what were, in 1911 viewed as 'useless' records according to some witnesses in the report. Soon after their creation, until the early twentieth century, many customs accounts had been 'rotting in heaps on the floor in any room that was not wanted for a better purpose'. Before this even, the customs records made a rough journey down the centuries. The catastrophic explosion of gunpowder and spirits in

¹¹² As the wool customs are presented by Jones *Inside the Illicit Economy*, e.g. p. 19; Lloyd, found evidence for an earlier 'national' wool customs, see his *The English Wool Trade in the Middle Ages*, (Cambridge Mass, 1977), p 62.

London's Customs House in 1814 was said to have sent unknown customs records flying as far as Hackney Marches, miles away in east London.¹¹³ Numerous other customs houses fires occurred before this time, including the 1666 Great Fire of London that destroyed a late-Elizabethan customs house, a house that was important to the early augmentation of the Elizabethan customs. Gras wrote to plead that this corpus be conserved and catalogued for future 'students of economic history'.¹¹⁴ In his letter, which is kept on record as part of the Parliamentary Report, he rightly argued that they provide precious detail of English shipping and traded commodities. The content of the records has always been the object of study for the port books, but as records their very creation and changing form is equally significant. Whilst records of the customs seem to survive from the early medieval period, a mixture of poor survival rates, teleology, and problematic cataloguing has led to the current situation where the medieval customs are arranged as far as possible to simply fit together as a coherent body. This has led to a more coherent appearance than is warranted for the full gamut of 800 years of customs systems.

In the Elizabethan period a customer, and apologist for the by then declining Staple system, Thomas Miles, presents us with his simple scheme of the 'matter' of what were by-then collectively known as 'the customs'. The following chart replicates Miles published scheme from 1599:



Miles wrote about a 'field' of customs: 'The word Customs...[is] used as a general name for all Duties...yet it hath his peculiar and distinct signification'.¹¹⁵ This distinction for Miles was that customs pertain to the Staple goods of wool, skins, tin, lead, and 'others'. Parliamentary subsidies generally amounted to twelve pence in the pound of all goods exported, excepting prohibited exports,

¹¹³ G. H. Gater and Walter H. Godfrey (eds.), 'Custom House Quay and the Old Custom House', *Survey of London: volume 15: All Hallows, Barking-by-the-Tower, pt. II* (London, 1934).

¹¹⁴ H.M. Stationary Office, 'Report[s] of the Royal commission on public records appointed to inquire into and report on the state of the public records and local records of a public nature of England and Wales' (London, 1912).

¹¹⁵ The following quotations and Miles' schema from, Thomas Miles, *The Customers' Apology*, (London, 1599); published after scribal publications, this was written largely as a defence of the poor reputation of customers outside London and the old staple regimes.

corn being Miles' example, but livestock, leather, and ordnance were also prohibited and stringently regulated. 'Tonnage, is also a subsidy diversely collected according to diverse Statutes...being either generally granted for defence of the Realm, and free traffic of the Seas, as the tonnage of Wines, of for the particular relief of some Port of Town, as that of Dover.'¹¹⁶ Wine was the single significant import in terms of the customs, and the 'great' custom on wool was by far the largest royal export revenue source. 'Small' customs related to basically insignificant trades from the point of view of the Crown. Miles, in a handwritten addendum, tactfully introduces the concept of the Imposition, which clearly for him formed an entirely different type of duty, with 'effects of unknown and different Causes, of Matter uncertain'. He calls imposts, 'taxes', whereas Subsidies and Customs are perceived differently, as being customary, or traditional. We effectively trace this move towards impost taxation that is indicated here by Miles. Miles also confirms the fact that before the imposts, the only substantial and ordinary royal revenues from English trade were derived from the wool staple.

Like Gras, Miles had his own agenda when arranging the 'matter' of the customs. Miles was principally concerned with attacking the monopolistic privileges of the Merchant Adventurers in London and abroad, and even the principal of royal monopoly itself. For Miles asserts that taxation, royal patronage, and overseas trade all amounted to a single category. This followed the axiom that an *oeconomy* - the management of a household - was broadly defined and encompassed theoretically the entire Tudor 'Realm', conceived as a large household. With the granting of royal charters for trading companies, and patents for the collection of customs taxation, Miles feared for social cohesion were public resources were privatised in fewer hands and geographical areas as this was incompatible with the wellbeing of those excluded parts, such as his home port of Sandwich. The staple *oeconomy* declined after the loss of Calais and then by the royal will, where new competing companies were chartered, starting with the Muscovy Company in 1555. By this time the wool staple had moved to the town of Bruges. By Miles' lifetime, Elizabeth Tudor had already granted myriad new privileges, patents, and grants to new types of merchants, who formed exploratory companies, and who formed monopolies to find new markets in the Mediterranean and America.¹¹⁷ In the spirit of the times, and for the sake of revenue growth through certain operational efficiencies, the customs were also granted away to powerful and capitalised individuals who leased customs farms.

The rise and fall of the staple fiscal and regulative system is probably the most significant

¹¹⁶ Dover Harbour experienced major royal repair and fortification in the late-sixteenth century. Thus, it serves as the obvious example for Miles.

¹¹⁷ For increasing numbers of English adventurers, merchants and migrants arriving in the Mediterranean from this period, and from a perspective of the roots of a British Empire, see, Alison Games, *The Web of Empire: English Cosmopolitans in an Age of Expansion, 1560-1660*, (New York, 2008); for the first colony in Tangier, Linda Colley, *Captives: Britain, Empire and the World 1600-1850*, (London, 2003).

historical event framing the changes in customs taxation in the Elizabethan period, and will be considered further. It is also a history of which surprisingly little is known, with poor sources, and with much written around one century ago, at a time when the history of British commercial (negative) “freedom” was of great interest.¹¹⁸ The joint-stock company, the first being the explorer John Cabot’s Muscovy Company in 1555, monopolised newly founded trade routes for members who traded with a pool of permanent capital, rather than on members’ individual accounts. The Staple system was seen by Miles as being more socially inclusive and benign, which is somewhat surprising considering that staples also exhibited entry fees and general monopolisation. For Miles, however, it was the fact that the new chartered companies focussed trade in specific locations, primarily London, and excluded *even more* people from overseas trade and related industries across England, that excluded in order to preserve good governance of trades in industries. There was macro-economic change afoot, one that coincided almost precisely with the introduction of the imposts. This policy shift frames the absolute, emergency impositions made on trade in 1558 with the loss of Calais Staple that year, taxes that soon also became chartered monopolies as great farms. There is much to say that the Tudor ‘State’, through the use of charters, licences and tariffs reoriented itself in relation to old trades that some ministers were keen to benefit from through the introduction of new imposts, or ‘taxation’.

Miles thus simplifies his customs plan somewhat to make a wider point, as does Gras in his way. However, contrary to categorisation and order, perhaps the best way to understand medieval English customs in the long term is to recognise and appreciate its variation and mutability over time. Change was an essential aspect of early English customs, both in the nature of them as “taxes”, but also the local and even foreign jurisdictions that governed and leased them.¹¹⁹ As a group of rights in the sixteenth century Michael J. Braddick describes them aptly as very complex, layered, and disputed.¹²⁰ The customs before the Parliamentary tariff competences created during the English Civil War are seen as forms of royal ‘prerogative’ rights – rights that were owed in essence to the person of the monarch. Thus, this is often termed domain, or prerogative, rather than public taxation, following Joseph

¹¹⁸ Frederick J. Fisher wrote, ‘the depressions of the third quarter of the sixteenth century...saw an erratic attempt to mould the economic system according to something like a pattern...[of] economic nationalism, the opening of distant markets, and the organisation of those already in existence, the encouragement of new industries and the control of production in the old...’. Fisher, *London and English Economy*, p. 102. Thomas Miles pointed to royal patronage of these monopoly companies, with the intentional reorientation of exports favouring London.

¹¹⁹ Various histories of early customs taxation exist. Most recently Jones in *Inside the Illicit Economy*, and Braddick in *Nerves of State* provide good and useful summaries as part of broader monographs, but these are based on very dated studies, especially that of Norman Gras, *Early Customs*, published in 1918. My purpose here is to further emphasise the politically fragmented nature of the rights for the purposes of comparison with administrative changes around the Tudor “Imposts” on trade from 1558, which I consider later.

¹²⁰ Braddick, *Nerves of State*, p. 50.

Schumpeter and others.¹²¹ However, this paradigm does account adequately for the philosophy that held monarchical personal revenues to be an essential part of a wider commonwealth or society.¹²² Braddick (like Miles) considered these royal rights not as taxation, but alike opportunistic cash-raising schemes such as ‘ship money’ and trade licensing.¹²³

The customs and subsidies were levied on overseas trade, and are thus considered indirect, that is, not levied directly on persons, but rather on movable goods. Overseas rather than internal trade was easier to legitimise as it involved foreigners, which avoided the taxation of powerful and vocal indigenous merchants. Consisting of a range of income types, including monopolies, indirect taxation made up nearly one-quarter of royal income between 1558-1603, becoming a large majority of government revenues at times towards the end of the seventeenth century.¹²⁴

If not taxes, what were the customs?

Customs were not so much tax revenues, but rather variegated and often stretched personal rights of the monarch. The difference between taxes and customs should be seen in terms of legitimacy and of scale: for Thomas Aquinas the levying of an exceptional royal *tax* should be temporary, and levied only on the wealthy; by common consent, a custom, by contrast is a permanent *fee* or right, which is generally affordable - much like a toll. Being levied on the trade of towns, the customs were tied up with perennial medieval municipal rights - generally royal grants, or ‘liberties’ enabling participation in sensitive foreign trades. In England these rights were contracted with kings, and it seems on occasion their nobility. Licensing of trade was linked with exclusive trading privileges to handle ostensibly “prohibited”, i.e. key overseas and monopolised trades, such as in leather and wool. Other customs such as the parliamentary tonnage and poundage were justified to pay for royal expenses and wars. In the medieval economy, restriction of common market access, and the consequent protection of monopolies, was a predominant aim of monarchs and corporations, just as it was on a smaller scale for craft and trade guilds. Careful protection by guild laws of markets and trades would allow for safety, continuity, security and above all ensure the good behaviour of individual members.¹²⁵ Stability was more desirable to ruling medieval Europeans than market access and growth; although those excluded

¹²¹ Joseph A. Schumpeter, ‘The Crisis of the Tax State’, in, Richard Swedberg [ed.], *The Economics and Sociology of Capitalism*, [New Jersey, 1991]; for this paradigm, see e.g.: Braddick, *Nerves of State*, p. 14; D’Marise Coffman, *Excise Taxation and the Origins of Public Debt*, (Basingstoke, 2013), p. 7.

¹²² Eberhard Isenmann, ‘The system of “Causae” with Regard to “Just” Taxation’, in, Bonney (ed.), *Economic Systems* 1995.

¹²³ Braddick, *Nerves of State*, p. 14.

¹²⁴ *Ibid*, p. 10.

¹²⁵ Joseph Ward, *Metropolitan Communities: Trade Guilds, Identity, and Change in Early Modern London*, (Stanford, 1997).

complained bitterly about guild monopolies. The argument for good governance was seen as disingenuous, and masked pernicious commercial monopolies.¹²⁶

The use of 'customs' reflects a continuous and legitimate fiscal arrangement, which being customary was also established and less open to dispute. W.M. Ormrod states 'customs' trade-taxation emerged as continuous 'ordinary revenues', as opposed to the 'extraordinary' levies levied during emergencies;¹²⁷ but there was perhaps more meaning attached to the moniker. As was the case in other countries, paying the customs relied on time-honoured traditions determining that merchants and burghers - often indistinguishable - paid tribute via the corporation's officers to the person of the king.¹²⁸ During peacetime, the sums were modest. We see that customs were based on consensus to some degree. For example, where the king consulted merchant councils before the implementation of temporary taxes. Customs can be seen as relating in essence to relatively informal agreements, often with merchant assemblies rather than static written legal codes. In this way they reflected European common-law traditions that were based on legal precedent and "equity", rather than codified legal regimes, such as those based on Roman Law. More widely, customs and "customary law" were seen as glue that bound the common people, forming the basis for social cohesion.¹²⁹ Customs, in this sense were considered *natural*, an article of the common good that funded directly the essential martial and juridical roles of the king. Michael Clanchy has shown how English medieval written deeds, such as town charters, were originally designed to support memorised localised rights, and should not be taken as 'literal static records of truth'.¹³⁰ Such titles could be later made law by rationales such as that they had existed since "time immemorial". Along with agreements ranging from the election of aldermen, to the keeping and availability of the corporate 'seal', to the maintenance of expensive harbours and town walls [etc.], or who might partake in which trades, the application of royal customs depended on a settlement with the king.¹³¹ Such agreements could be themselves customary or unwritten, established by virtue of consensus and tradition, and only from the early fourteenth century actually put to paper. Thus, the 'great custom' of the Calais Staple was agreed directly with merchant organisations, and

¹²⁶ See e.g. Gervais Rosser, 'Big Brotherhood: Guilds in Urban Politics in Late Medieval England', in, Patrick Wallace (ed.), *Guilds and Association in Europe, 900-1900* (London, 2006), pp. 27-42.

¹²⁷ Ormrod, in, Bonney (ed.), *Fiscal Systems*, p. 32.

¹²⁸ A 'time-honoured custom' in sixteenth-century Europe, Giuseppe Bracco, from, Antonio Di Vittorio (ed.), *An Economic History of Europe: from expansion to development*, (London, 2005), p. 41.

¹²⁹ William J. Bouwsma, *The Waning of the Renaissance, 1550-1640*, (New Haven, 2000), pp. 222-26.

¹³⁰ Michael T. Clanchy, *From Memory to Written Record: England, 1066-1307*, (London, 1993), pp. 322-3.

¹³¹ Many charters transcribed and published in, Martin Weinbaum [ed.], *British Borough Charters, 1307-1660*, (Cambridge, 1943). In a frontier such as Wales and Ireland, local lords collected and spent customs. In sixteenth-century Galway the king's duties were placed directly in the care of the town's military chief for defence against the 'rebels' (Weinbaum, p. 211). This is why there are no early exchequer records for these areas. In England officers effectively farmed the royal customs duties, returning money to the Exchequer once or twice per year.

contracts changed in form regularly.¹³² We should think more of face-to-face negotiation of rights than a codified system of taxation; indeed, the earliest extant Staple Royal Charter dates from the Elizabethan period, centuries after the company's creation.¹³³ Municipal *liberties* and *freedoms* were critical to the relationship between corporations and monarchies, and survived even the growth "absolutist" regimes in Europe, which persisted beyond the medieval period.¹³⁴

Parliament controlled the "subsidies" on trade, which were also customary, temporary and somewhat consensual.¹³⁵ Partly collected in the customhouses, initially these 'extraordinary' Parliamentary levies were relatively high charges on overseas trade, often made temporarily to fund English military campaigns, such as for English Plantagenet claims in France. These were termed 'subsidies' as they made additional contributions over and above ordinary customs. Medieval royal "customs and subsidies" were only morally justifiable, following Thomas Aquinas, as funds for military protection, including town walls and garrisons, but especially active war, as part of a theory that medieval taxation was to be collected for the king, and for a wider good that was guarded therein. In this philosophy of taxation, royal levies should certainly not burden his subjects overly, and certainly not the poor sorts.¹³⁶ In terms of legitimation, war was seen traditionally as a "just cause" for indirect [the customs] and especially forms of direct-taxation on the wealthy, and on their personal property. Similarly, the customs affected only relatively wealthy townspeople. Indeed, English military invasions in northern France during the Hundred Years War were the primary cause of the early development of the first recorded customs taxation. Subsidies and other customs were established initially on the back of emergency requirements, becoming customary and permanent from the fourteenth century. Wartime 'subsidies' from the mid-fourteenth century would become 'customs' when Parliament in 1362 granted a lowered *peacetime* wool subsidy to Edward III for his lifetime. 'For life' would in time be made the norm at a coronation, but again, by Parliamentary custom rather than legal or written constitutional code. The emergency 'customs' on wool were tied up with the demands of the near-constant warfare with Capetian France, but there was the fiscal "ratchet affect" here, where emergency taxation normalised, transforming into peacetime equivalents.¹³⁷ However, the extraordinary wool subsidies became ordinary indirect taxation at a far lower rate than the large fees taken during active

¹³² The main example given below is the intermittent switch between single annual payments from the staplers to the exchequer for privileges, and payments according to quantified levels of trade.

¹³³ Susan Rose, *Calais, An English Town in France, 1347-1558*, (Woodbridge, 2008), p. 45.

¹³⁴ Epstein, *Freedom and Growth*, p. 14.

¹³⁵ Ormrod, in, Richard Bonney [ed.], *Economic Systems and State Finance*, [Oxford, 1995], p. 136.

¹³⁶ Eberhard Isenmann, "The system of "Causae" with Regard to "Just" Taxation", in Bonney, *Economic Systems*, [1995], p. 32.

¹³⁷ For literature on the ratchet effect see Tilly, *Coercion*, p. 89.

war. Fundamentally, the English monarchy is thought to have become an 'embryonic tax state' out of these pressures of war, through the wealth of its wool export trade.¹³⁸ Likewise, in Continental European polities including the Low Countries, France, Lombardy, and the Savoy and Papal states, subsidies, aids, gifts etc. requested mainly from towns who managed indirect taxation for the crown, formed the basis for complex fiscal transformation of monarchies in the sixteenth century.¹³⁹ But the most important 'ancient custom' on wool acted more like a treasury bond, as opposed to a revenue stream.

The customs accounts, as a body of sources are seen to form much of the earliest extant Anglo-Norman royal administration, introduced by the Conqueror as facets of a 'Continental feudalism'. The administration was apparently ultimately drawn from very early examples of relatively smaller polities, namely Catalonia and Flanders.¹⁴⁰ From the first royal customs in the thirteenth century the wool customs and subsidies were 'intimately connected' with early royal finances.¹⁴¹ There were important historical specificities around the early administration, and the management of this loan security fell more often to the creditors themselves. It is in this context of agency that the "bureaucracy" of the Tudor exchequer existed. It was in fact a legal venue where various rights were enforced, and not only royal rights, but also the possessions of customs 'farmers' and the sinecures of customs officers who were descended from the notaries of foreign lenders.

When levies reached particularly great extremes merchant assemblies decried them as '*Maltots*'. High royal levies on wool were usually repealed under weight of protest of merchant councils, such as occurred in the 1320s.¹⁴² Between, 1337-49 the crude core relationship between finance and wool merchants can be seen in the syndication of royal financing with merchants such as William de la Pole. On 26 July 1337 Edward III engaged a syndicate of fifty English merchants headed by Pole to provide him with 200,000 pounds - a loan - for war in France. These men were warranted to 'seize' 30,000 sacks of wool from countryside producers by way of exchange. Once the crown repaid the syndicate, then the suppliers should have been repaid. This scheme eventually led to many wool producers being

¹³⁸ Ormrod, in, Bonney (ed.) *Economic Systems*, pp. 146-7. Ormrod considers Castile as analogous in this status at this time, with the wresting of control by the crown of the *alcabala* from the municipal *Cortes*.

¹³⁹ Including the French *taille*, the *centesimal* of the Low Countries, the *fonderia* of Lombardy, and the *tasso* of Savoy, in, Bracco, in, Vittorio (ed.), *An Economic History of Europe*, p. 41.

¹⁴⁰ W.M. Ormrod & Janos Barta, 'The Feudal Structure and the Beginnings of State Finance', in, Bonney [ed.], *Economic Systems*, p. 61-63.

¹⁴¹ Rose, *Calais*, 2008, p. 42.

¹⁴² Hale, in, Hargrave, *Collection of Tracts* 1787, pp. 162-3.

ruined after the contracted payments were not made.¹⁴³

The wool customs would be permanently tied up in the staple system after the conquest of Calais in 1347.¹⁴⁴ This system would monopolise the export of wool and provide the great majority of royal customs revenues from that time.¹⁴⁵ Beyond the major customs, such as those on wool and the subsidies, the variation of the king's customs is hard to comprehend now, and was certainly hard for contemporaries, judging at least by attempts to account for and understand them.¹⁴⁶ For customs could simply be the right to requisition a specified number of barrels of wine for the purveyance of a royal household numbering thousands. This type was known variably as 'butlerage' and 'prisage'. Royal provisioning gradually shifted from in-kind to monetary payments, adding further to the complications in categorisation. Moreover, the wine customs were traditionally distributed on the "patronage market" at court. For example, in the 1590s the 'prisage' on Bristol wine imports seems to have been placed in the hands of Lord Buckhurst, and Sir Francis Walsingham received customs from numerous ports. Another example was the right to charge a small fee on woollen-cloth for the purposes of royal enforcement of measurement and quality standards - known as 'Ulnage'. 'Tronage' existed for a time as a comparable charge for the weighing of wool, seemingly before the establishment of the Staple and other foreign competences with regard to standardisation. Various exemptions seem to have been granted at different points for all customs duties.

Peripheral customs and fees

Whereas the wool duties could be great in times of emergency, many early customs were insubstantial. Tunnage and Poundage represented only around a 1% sales tax; Ulnage and Tronage were concerned with quality, weight and measurement standardisation; the great, or, ancient custom on wool was valuable, but only applied to a very small numbers of people, and was collected by organisations extraneous to the monarchy. First by foreigners, and after English wool merchants known the Merchants of the Staple from various locations, including but not exclusively St Omer from 1313, Calais from 1347, and after its loss in 1558, Bruges.¹⁴⁷ English citizens could hold exemptions,

¹⁴³ 'Introductory Note' to 'wool accounts' in National Archives Catalogue E358. The syndicate's accounts are archived as exchequer series E358/10 and 11.

¹⁴⁴ Calais was not the first location of the Wool Staple, nor was it the last. The Staple could change regularly according to events on the ground. Generally it involved around a dozen English staple ports connecting with *one* port on the Flemish or Normandy seaports.

¹⁴⁵ The financing aspect of the early English wool customs deserves more research as an integral aspect of English state formation, and is comparable with what is known about the importance of the availability of capital and state formation in Europe more broadly: see e.g. Tilly, *Coercion, Capital*.

¹⁴⁶ For example, in: J. Alsop, 'The 1552 revenue commission', *Historical Journal*, vol. 22, No. 3 (Sep., 1979), pp. 511-533.

¹⁴⁷ Rose *Calais*, p. 40. See T.H. Lloyd *The English Wool Trade* for the shifting staple locations.

and alien merchants such as the Hanse in London, at their Thames-side headquarters known as the ‘Steelyard’,¹⁴⁸ possessed their own particular agreements with kings for their cloth exports.

Another major but separate customs-taxation mechanism that does not fit within a customs tax system was the ‘prohibition-licence system’, which was based ultimately on the royal prerogative of prohibiting exportation of sensitive or scarce resources.¹⁴⁹ The crown had long established the power to prevent the exportation of strategic and locally sensitive raw materials, such as animals, food, leather, and grain. The explicit intention of prohibition was to prevent limited foodstuffs leaving the country in times of dearth, or to prevent evasion of intermittent embargoes of enemy territories. However, many licences were sold at great expense by the time of the Tudors, allowing merchants to buy exemption from general prohibitions. In the Tudor epoch they became ever more important tool for raising revenue from trade according to Evan Jones, who notes that this important yet less formalised revenue-raising device has been overlooked in the literature.¹⁵⁰ From the 1530s, this policy was extended to include other goods, including metals and livestock, on the proviso that their prices had grown too great through over-exportation.¹⁵¹ Using a rare merchant’s ledger, Evan Jones demonstrated that the cost of such a licence in the 1540s could be equal to as much as sixty-per-cent of a merchant’s outlay when trading prohibited goods, whereas his customs payments for non-prohibited wares were generally in the low single percentiles, in terms of real commodity values.¹⁵² This is important evidence of where the burden of regulation could fall on certain trades in the early sixteenth century, within an opportunistic charging regime.¹⁵³ Such opportunistic tariffs in the sixteenth century would be a more significant area than some customs simply judging by value, although licensing and credit securities are not exactly regularised taxation. The far lower, yet more regularised medieval ordinary customs would seem analogous to universal customs taxation that ballooned in later centuries. But they were negligible in terms of their value to the monarchy, and their onerousness for merchants. Certain charges have produced accounts for the archive, which are ordered alongside later and larger regularised customs

¹⁴⁸ The ‘steelyard’ is a cantilever weighing apparatus, then used to weigh goods at the riverside.

¹⁴⁹ Jones, *Inside the Illicit Economy*, pp. 23-4; W.M. Ormrod states ‘In France, the story of indirect taxation really begins with the establishment of the customs system in 1277. The original intention behind this was to...[ban] exports of certain commodities’.

¹⁵⁰ Jones, *Inside the Illicit Economy*, p. 24; noting Dietz as ‘typical’ in respect of their significance vis more formalised fees and duties, in his *English Government Finance 1485-1558*, (Urbana, 1920), and Vol. 2 as *English Public Finance, 1558-1641*, (New York, 1932).

¹⁵¹ Jones, *Inside the Illicit Economy*, pp. 24. See G.W. Sanders, *Orders of the High Court of Chancery and Statutes of the Realm: relating to chancery from the earliest period to the present time*, vol. 3, pp. 323–5; Hughes & Larkin, *Tudor Royal Proclamations*, vol. 1, no. 134; Hughes & Larkin, *Tudor Royal Proclamations* vol. 1, no.184; *Statutes of the Realm*, Vol. 3, pp. 290–91, 663, 836.

¹⁵² Jones ‘Illicit Business’ 2001, p. 26; this merchant was primarily exporting grain and leather.

¹⁵³ In this case study, Jones shows that by concealing certain parts of a cargo, the Bristol merchants balanced licensing charges through profits realised by illicit but profitable goods concealed within the larger consignment of licences goods. This scenario will be considered later.

systems. One example of this is the large archive of Ulnage paper accounts, which can be mistaken as a tax administration, whereas it was more like a quality assurance system with service fees. However, these fees may well have ultimately translated indirectly as minor revenues.

The Italian English Customs

In major ports such as Southampton and London, foreign merchant organisations, such as the Hanse and various Italian houses, originally organised their own ‘customs’ remittances to the crown, often by way of providing credit or direct payments to the king. Wool for export formed the basis for much of the English royal finances, and much of this was contracted from bankers from northern Italy. From the late-thirteenth century the wool customs represented fixed sums paid by foreign merchant organisations to the Treasury. This system has created the first written records of the customs, and this is due to the relatively complicated way the wool subsidy was collected and audited. From this time, collection involved multiple agencies, including royal sheriffs and attorneys working for the king’s foreign creditors.¹⁵⁴ First negotiated in around 1275 with merchants exporting English wool, it led quickly to a newly formalised credit relationship between foreign merchants and bankers with the crown, a credit instrument that would later encompass the trade and financing of English corporations. These duties have been portrayed as the start of the ‘national customs’.¹⁵⁵ However, to describe the early wool duties in this way gives a slanted impression of their nature and purpose. The charges initially concerned only a few Italian banking firms that provided loans to the Edward I for various wars with France and across the British Isles. The wool customs could be periodically negotiated with merchant councils throughout England. As “taxation” it was limited to councils of domestic and foreign merchant elites. Indeed, at the inception of the Calais Staple the merchants involved in wool ‘taxation’ numbered only twenty-six individuals, although many more were involved in the home staple towns.¹⁵⁶ Prior to this, Italian and Flemish banking dynasties directly collected the early wool duties to repay loans made to the king.¹⁵⁷ This should be no surprise, and Italian financing in England is

¹⁵⁴ Lloyd, *English Wool Trade*, p. 62.

¹⁵⁵ N.S.B. Gras posited that 1275 was the year a ‘national’ customs system emerged, as does Jones in his *Inside the Illicit Economy*, p. 19. But royal levies on wool exports stretched perhaps to Anglo-Saxon times; Lloyd discusses the evidence for comparable wool duties that existed before 1275, in, Lloyd *English Wool Trade*, pp. 61-2. However, 1275 saw the emergence of the first relevant records of the Court of Exchequer relating to wool exports. The critical change suggested here was the inception of formal customs records of notaries recording the wool customs; these customs were repaid directly to foreign financiers at first.

¹⁵⁶ George Unwin in, G. Unwin [ed.], *Finance and Trade Under Edward III: The London Lay Subsidy of 1332*, (London, 1918), pp. 232-255. Also, Rose, *Calais*, pp. 39-53.

¹⁵⁷ Lloyd, *English Wool Trade*, p. 61; Ormrod, in, Bonney (ed.) *Economic Systems* 1995, p. 127.

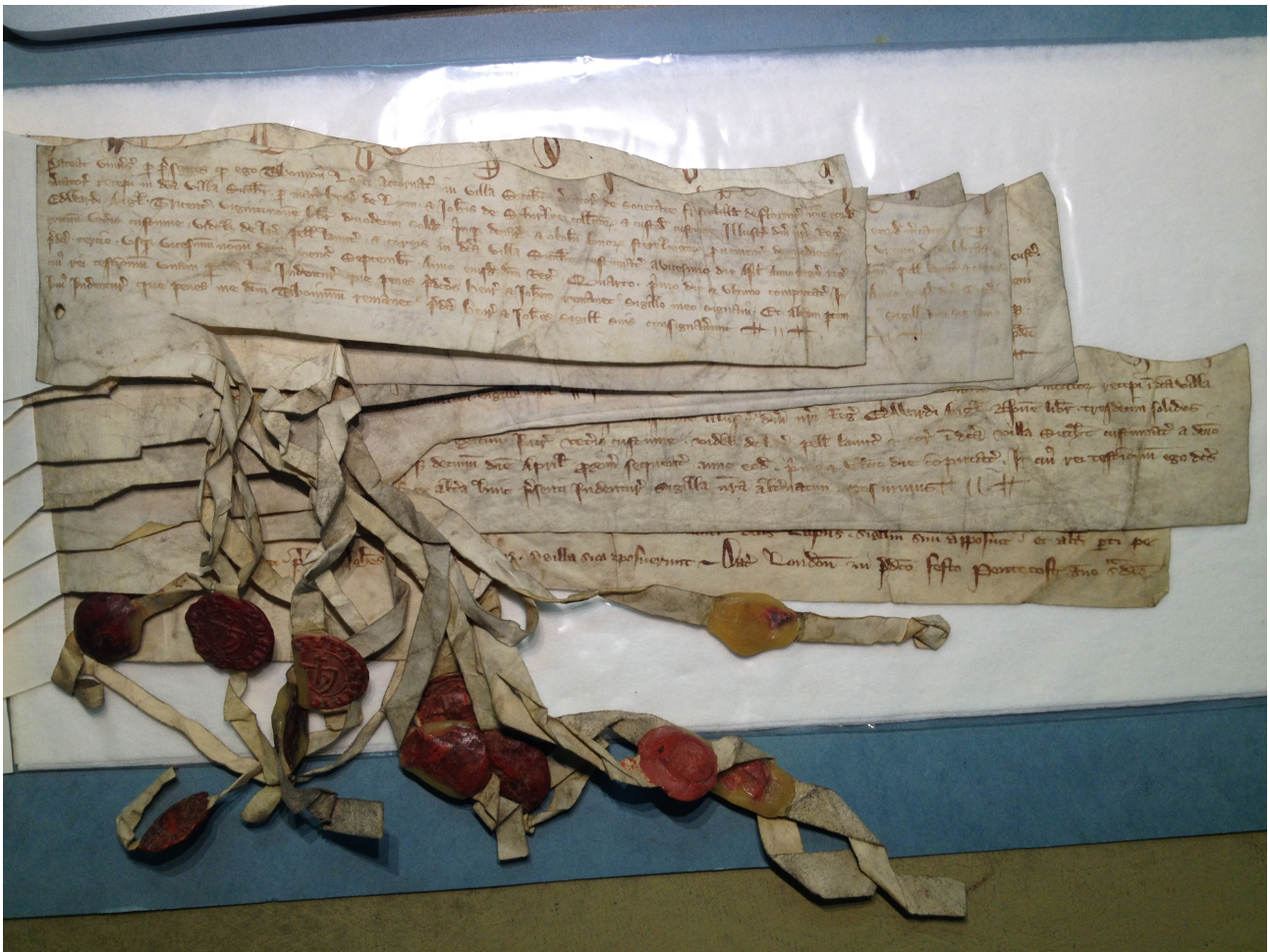
described at this time as hegemonic.¹⁵⁸ The customs were tied with this hegemony, but this arrangement ended acrimoniously when both Florentine merchant houses of Bardi and Perruzzi were bankrupted through the default of £70,000 owed to them by Edward III in 1346.¹⁵⁹ Soon however, other Italian bankers continued to receive early English customs duties, namely the Riccardi of Lucca, and the Frescobaldi of Florence, who collected the revenues that repaid these loans. This control may also have been a way of protecting the Florentine clothing industry governed by the guild, the *Arte della Lana*.¹⁶⁰ Directly related to the early disbursement of the customs revenue, the domination of both the English wool trade, but especially royal finance provided by Italians, and less so, Germans, Flemings, and Brabanters, throughout the late-medieval period was replaced gradually by native merchants and financiers. This seems to follow the decline of Italian pan-European investment at this time.¹⁶¹

¹⁵⁸ Ibid, p. 60.

¹⁵⁹ Charles R. Geisst, *Beggar Thy Neighbour, A History of Usury and Debt*, (Philadelphia, 2013), pp.70-1. Curiously, this default was the same year as the start of the successful siege of Calais. One wonders whether Edward III calculated that he would emerge as a defaulter, yet with a continental Staple mart under his jurisdiction from which he could continue to obtain capital.

¹⁶⁰ Braudel attributed to the Frescobaldi a strategic victory by controlling the price of English wool. The English customs were managed to the benefit of competing Florentine cloth manufactures, the *Arte Della Lana*. See, Fernand Braudel, *Civilization and Capitalism, Vol. II: The Wheels of Commerce* (1979; 1982), p. 392.

¹⁶¹ Ormrod, in, Bonney (ed.) *Economic Systems* 1995, p. 128; beyond royal financing, levels of Italian investment in wider English industry is debated, but is likewise known to have declined throughout the fourteenth century; passim, Pamela Nightingale, 'Alien finance and the development of the English economy, 1285-1311', *EHR*, 66, 2 (2013), pp. 477-496.



'Indented receipts by the Frescobaldi to the collectors of customs at Southampton and Exeter.' ad. 1310-1312, E 101/697/32. Note the wax authenticating seals, which appear to feature a merchant's 'mark'.¹⁶² These receipts appear to have generated the first customs records, and were based on interpersonal checks and auditing.

The City of London

In the sixteenth century things had changed, but not by much. Credit advances originating from syndicates of the City of London were based on the future income of the customs and subsidies. English merchants-cum-customers-cum-financiers had come to perform similar creditor roles where they could, financing the Crown whilst also managing customs, essentially as a way of repaying, or amortising loans made to the monarchy by such syndicates, mainly from the City of London. Home credit had long been limited for kings of England, and the entrepreneurial search for money in Antwerp on behalf of the late Tudors by Thomas Gresham (c. 1519–1579) demonstrates the limitations of borrowing abilities at home. From the earliest 'national' customs, financing from various sources necessitated the levying of the most valuable English trade taxation.

¹⁶² These are sections of larger documents cut away to act as receipts for customs payments to the Frescobaldi, which the king's representatives could then check these documents once separated. The partition of such records was also an early anti-fraud device, and resembles the certifying documents known as 'cocket' of Elizabethan times. Cockets are similar in appearance, only without the incision.

In England the wool customs and subsidies have been presented as representing the first European coherent governmental tax system. However there is surely more to say on the agency of towns vis à vis the English monarchy, that clearly negotiated with, rather than governed civic politics.¹⁶³ That is to say there was jurisdictional fragmentation in the customs taxation of England.¹⁶⁴ Elizabethan customs-financiers who feature in this work operated in the world of high finance, just as their Italian predecessors did. For example, a loan of 16,000 Marks was organised by London customer William Bird and 'Thomas 'Customer' Smith for Queen Elizabeth I in 1562 'for six months at a rate of interest to be agreed upon between her and them'.¹⁶⁵ This loan, taken 'upon [Bird's] credit taken up among his friends for the Queen's use' was lent at 5%.¹⁶⁶ Such loans were for English monarchs relatively high at around 10% and 15% per annum.¹⁶⁷ This was also only a few years before, the Queen's Attorney General prosecuted Bird for customs evasion before the court known as the Queen's Bench. Smith was also a subject of numerous accusations. Such accusations of corruption would be taken seriously by the crown, but were problematic where the customs involved the king, a very few elite courtiers, and trading/financing citizenry and merchants.

All this complexity covers entire swathes of English political and economic history, based on towns, trade, warfare, diplomacy and kingship. When starting to study the customs in the twenty-first century the temptation is to categorise and order, but this just leads to confusion, and often results in the ad hoc glossing of crucial detail. Historians have tended to consider the customs wholesale, and this can oversimplify complexity and variation over space and time. Here we are introduced to the important historiographical problems of English administrative centralisation and state formation: if such customs were not collected by a central government, were so hard to legitimise beyond wartime extremities, and if most customs were low in value and might reflect a desire to standardise measurement and quality more than tax, and if they are not subject to a unified central administration, then how can we describe such affairs as being governed by a state or government? In short, we cannot. This has been suspected: the historian Patrick O'Brien wrote that: 'Fiscal pluralism...complicates the picture of a central state', and O'Brien considers that compiling medieval

¹⁶³ For the early modern period, Philip Withington shows how intellectually important the civic sphere could be within the wider commonwealth in his, *Politics of Commonwealth*. Considering the importance of active civic participation in cities, towns and villages by the sixteenth century English political society is considered to be republican 'in all but name'. There is a large literature on this *monarchical republic*, or 'mixed monarchy' of Renaissance England following the work of Patrick Collinson and others.

¹⁶⁴ For a discussion on jurisdictional fragmentation, see Grafe, *Distant Tyranny*, pp. ix-xvii; also, Epstein, *Freedom and Growth*, for 'freedoms' and 'liberties' in this context.

¹⁶⁵ *Calendar of Patent Rolls*, 12 September 1562, p. 266.

¹⁶⁶ *Ibid.*, 14 September 1562 p. 273.

¹⁶⁷ See sixteenth-century royal loan rates and examples in, Dietz *English Public Finance, Vol. I*, p. 210. Rates of interest elsewhere at this time and well before could be in the low single percentiles: Epstein *Freedom and Growth*.

fiscal databases is problematic due to ‘fiscal fragmentation’, thus O’Brien goes on: ‘aggregating totals from such disparate fiscal sources unwittingly centralizes [sic] the notion of the Tudor and Stuart states beyond the realities and perceptions of the day’.¹⁶⁸ Thus we should not talk about “taxation” when considering the customs and subsidies, rather a multitude of very different types rights enjoyed by the king and others, but also as economic regulation.¹⁶⁹

Pluralism in customs taxation and the fragmentation in jurisdictions reflect critically on the situation we find in the 1550s, and the ordering tendencies that characterise Tudor royal reforms. At this time the old staple economy was waning, and what were described as ‘taxes’ by Thomas Miles simultaneously emerged as the ‘imposts’ with the charter companies, and collected with the old customs. From this time also, royal customs administration begins to exhibit some of the essential facets of large-scale trade-taxation, which could almost be called national in appearance. This featured a tax-base that was public in character, administered by a system based on data and social enforcement. At the heart of this change was then the move away from a *protected* system of staple monopolies - limited, complex, and localised customs collected by merchant councils - to large-scale customs taxation based on key and previously untaxed, and now greatly expanding national industries. From the outset, such change created problems where customs collections data was to be collated and checked. Eventually, the concentration of previously disparate customs rights in the hands of a few in the Elizabethan State created a problem that has left much evidence of a remarkable and pungent ‘discourse of corruption’ that centred largely on the idea of State and the common good, and grew from the new imperative to measure and audit important overseas trades, now taxed to a greater extent.

The Politics of Measurement, and the Shirking of Customs Administration

Certain reports survive that reveal some curious issues around the mediation of the royal Ancient Custom paid on wool exports by and through the Company of Staplers early in the 1550s.¹⁷⁰

¹⁶⁸ Patrick K. O’Brien and Philip A. Hunt, ‘England, 1485-1815’, in Bonney [ed.], *The Rise of the Fiscal State in Europe c.1200-1815*, (Oxford, 1999), p. 54.

¹⁶⁹ Braddick *Nerves of State*, p. 14.

¹⁷⁰ Many ‘*State Papers*’, calendared and published in the nineteenth century will be used in what follows. These were the private correspondence of royal councillors kept originally by the chancellor of the exchequer. During the years of Elizabeth I, they had reached a point of particular ‘informality’ in their creation and storage. An officer described as a ‘secretary of state’ in 1578, Dr Thomas Wilson, was employed as ‘Clerk of the Papers’, and charged with administering the new ‘office of Her Majesty’s papers and records for the business of state and council’. This was in part to stop ‘embezzlement of the papers owing to the frequent changes of secretaries of state’. See, M.S. Giuseppe, *Guide to the Public Record Office*, (London, 1963).

Apparently written for the eyes of Queen Mary the content of a few petitions highlight the traditional hands-off approach continued by the ministers of Mary Tudor and her consort, Phillip II of Spain, an approach with peculiar administrative ramifications. The authors highlight various principal concerns that would grow over the following decades: the peculiar limits of the Staple customs, the geographical coverage of local customhouses, and tied with this, how their users accounted with the exchequer. The agency behind the documents introduces the working relationship between possessors of high office such as Lords Treasurers and those possessing royal offices in the customs, the most senior of which were known as customs Surveyors, who performed an overseeing role on behalf of the crown.

The management of the royal customs was a politicised issue; that much is unsurprising. But the nature of this tension was odd from a modern perspective. Relating specifically to the emergent complexity of the collection of royal customs, measurement and its verisimilitude when it came to accounting for the various customs levied was a particular concern for would-be improvers. This problem emerges clearly in state sources of the 1550s and in relation to the Staple trade in English wool between London and Calais. In terms of the structure of this dissertation it is suggested that this dispute frames a key informational problem experienced in the next decades with the implementation of impost customs taxation. More than numbers, it is also this particular problem that demonstrates the type of fiscal development that was soon to take place, one fundamentally based on improving information and its communication, and how local customs agents actually managed this valuable data.

The staplers and the exchequer enjoyed a fiscal and administrative relationship based on customary practices, and we have seen these were in constant flux and changing according to world events. Perhaps relating to a hiatus of Anglo-French hostilities between 1549 and 1550, and before a resumption of the extensive Habsburg-Valois War between 1557-1559, the staplers requested a reversion to the Great Custom as a pay-by-volume (my term) arrangement in 1551. An anonymous stapler in this year petitioned the king to give the staplers liberty to pay ‘no more than they ship[ed]...’, rather than paying fixed annual sums necessary in times of need, as was the case at this point in time. Customs payments might be determined by how many “sacks” of wool were sent from London in the year, but the payments might apparently be reverted to annual lump sums at times, and it is suggested above, when finance was urgently required by the king. In this petition, a previous ‘onerous’ Act of Retainer¹⁷¹ is mentioned, detailing the arrangement whereby a fixed rent was paid to the King annually for the staple rights of customs collection. This may refer to the agreement – the Act of Retainer may

¹⁷¹ SP 10/13, no. 80, "Petition from the merchants of the staple to the king and council." 1551 (Transcription by *State Papers Online*): The petitioner averred that: '[...] the most profitable way for advancing the King's custom and the continuance of the Staple is for the merchants to be at liberty and pay no more than they shall ship [...] paying their customs and subsidies within Calais on April 6 and October 6.'

have been made this year - in 1466 whereby the staplers acquired complete control of the 'ancient custom' over wool, as well as the governance of the city of Calais and the large surrounding area known as the Pale, with its forts and castles to the south. To fund this government, the staplers were to collect all wool customs directly in these lands.¹⁷² This Act also stipulates the paying of an annual lump sum directly to the king. One might presume that the staplers preferred this administrative independence; however, it is very interesting that this Stapler in 1551 appears to wish to have been taxed and administered centrally by the exchequer, rather than continue with the independent administration and customs collections. The reason for this becomes clear when the petitioner complains that £20,000 was the cost of this 'redemption' to the London staplers by this Act, a sum so large that many merchants of the staple 'were brought to decay'. By the content of this petition, it seems that some staplers preferred volume-based customs collections - i.e. 'no more than they ship', and even the probing central administration this would entail. This was because, and it is stated clearly, payment flexibility was beneficial if trade dropped off, or in the case of other trading vicissitudes. It seems that those involved in the wool customs at times wished to avoid the complications of its fiscal administration – the monarchy and merchants shirked economic administration. Indeed, administration by the exchequer was not especially onerous in 1551, the year of this petition, and the wool trade was simply a royal cartel that necessitated only a small-scale paper bureaucracy. We will see soon, that with the extension of royal indirect taxation – the Imposts – into the larger economic realm of clothing, accounting and measuring would become more challenging.

Here we see that royal authority was important for the selection of officers, just as it was for enforcing new customs rules and infrastructure on local ports. However, there were no royal administrative structures on the ground that governed the staplers' customs payments and management in the 1550s. As with all medieval corporations the staplers' business was for all intents and purposes self-governed, including where the royal customs and subsidies were concerned: that is, that governed space within city walls and the surrounding tributary country. A point of contact with the king occurred with bi-annual, or annual personal audits with the exchequer 'of receipt' where moneys were physically deposited. By this time the court was a static institution that with other royal courts shared Westminster Hall.¹⁷³ On the occasion of audit, officers with responsibility to the crown faced an event, or rather an 'ordeal', not least due to the fact they were considered personally indebted to the court and king until "quitment" (to be legally acquitted) was granted and only after the accounts were settled on

¹⁷² 'Introductory Note' in National Archives Catalogue E101, p. 3.

¹⁷³ This was the chamber that administered and audited coin and basic written accounts on arrival. The second chamber was a court that was used by exchequer practitioners to settle disputes.

the occasion of their visitation.¹⁷⁴ This was a bureaucracy based on legalistic methods of both enforcing and auditing fiscal agents who lived and worked far from the purview of the Crown. Fiscal agents were of course not always considered reliable. Where sheriffs did not attend the *dialogue*, or did attend but without money or written accounts, they remain marked out in the rolls as respectively, *non venit*, or *venit et nichil tulit*.¹⁷⁵ Questions would consequently doubtlessly arise; but those not attending could pay on another occasion, and so we find that this was essentially a system of debt and credit.

The point of contact with the exchequer of Receipt was where both a problem, but also opportunity lay, according to some who presented ‘declarations of losses’ – i.e. inefficiencies – discovered in such a system. In 1558, some noted accounting losses where unstandardised declarations were made to the exchequer. By this time, remittances had returned to a pay-by-volume, or the more centrally administered system, as requested in the 1551 petition. In 1558, various petitioners with professed knowledge of the Staple organised numerous petitions through July 1558 with a variety of ideas for improving the Staple revenues and trade. In light of the new pay-by-volume system, the problem of accurate weighing of wool was suggested to be especially problematic where paper accounts were concerned.¹⁷⁶ Importantly for later events, this account is narrated without any obvious notion or rhetoric of evil, fraud or corruption etc., themes that emerge in the state papers over the next few decades, and in a different political culture. Rather, the petitioner points to potential auditing improvements that might simply lead to increased revenue. The writer focussed on improving the physical weighing of wool by the staplers, whilst subtly undermining confidence in the accuracy of the Stapler’s accounts. It is worth noting at this point that if a corporation paid simply an annual customs levy, then this would exclude the need for the crown to police the measurement of goods as they passed, but where individual goods such as sacks of wool were recorded, and customs paid accordingly, then an entirely different order of regulation was required to ensure accuracy and honesty in the customs measurements.

The 1558 petition is entitled: ‘The sums of money that the staplers have saved or detained in their custom in wool shipped in London [...]’. The outside cover of the petition is marked with ‘Master Lowe’ – who is confirmed as Simon Lowe, deputy to the Queen’s Surveyor of the Staple custom – ‘the great custom’ – by an accompanying statement by the new Lord Treasurer, the Marquis of

¹⁷⁴ Emilie Amt & S.D. Church (trans.), their introduction in Richard Fitzneale, *Dialogus de Scaccario: The Dialogue of the Exchequer*, (Oxford, 2007), p. xiii-xiii.

¹⁷⁵ ‘Introductory Note’ to TNA Index to E 159, p. 7.

¹⁷⁶ SP 11/13 f. 104, Lowe to the Queen and Privy Council: ‘Declaration of the customs that the King and Queen have of their wools and of the loss of the same’, [9 July 1558]; Also, SP 11/13 fol. 102, Lowe to the Queen and Privy Council: ‘Declaration of the loss the Queen has suffered by lack of circumspection of the weight of the wools exported’, [after 16 July 1558].

Winchester.¹⁷⁷ In the presentational and ordered secretary-type script of the professional scribe,¹⁷⁸ the account is first split into six yearly declarations of sums paid by the staplers at the Court of exchequer. Alongside are estimated losses from an apparently simple practice of overfilling shipping containers - 'packets' - with wool. Officers, known as 'weighers', performed this task, and the Company of staplers directly employed them. The "sack" seems to have been the standardised 'unit of assize', and no doubt possessed its customary weight; the 'packet' refers to the commonly used containers actually loaded on ships. The nub of the issue for customer Lowe was that 'in every packet, they [the staplers] saved at the least seventeen nails of wool' through the practice of overfilling packets of wool. The nail represents 3.1 kilograms, so every sack [or rather, packet] accounted in this way at the exchequer contained around 53 kilograms less on paper than would be expected by those reading the declared accounts.¹⁷⁹

Important here is the fact that the Great Custom levied on wool was determined on paper simply by units of assize, not by weight. Arbitrary units were counted, but their exact weights were not. Over five years to 1555, using his estimation of seventeen nails added per sack, Lowe scaled up to imply that £15,361 13s 8d was 'saved' for the merchants, and thus '*detained*' from Queen Mary I and her husband, King Philip II of Spain. This sum related to the 21,000 packets that Lowe lists as being exported from London over those 5 years to Calais for retail on continental markets. No law is mentioned as being broken, and any feeling of "corruption" is only subtly suggested perhaps with the words, 'or detained'. Of course the money was 'saved' for the merchants of the staple, but perhaps was also illegitimately 'detained' from the queen. This quasi practice of fraud is suggested repeatedly in the text.

A loss of 15,000 pounds was grave by any measure, and was probably proffered as pie in the sky, designed to grab attention. The sum really serves as a prologue for some innovative ideas Lowe offered in light of the problem, whilst generally pointing to the potential for damage arising from advantages enjoyed by the staplers as a result of their self-governance. The suggestions certainly point to the extensive administrative independence of the staplers. Concerning the overfilling issue, one 'remedy devised' by Lowe was that the Weigher should be appointed by the monarch directly, and they to collect the appropriate fees for weighing *directly* 'of all the wool that shall pass out of the realm'. Secondly, 'order be given' that the packets should not weigh above six nails apiece, otherwise 'half a

¹⁷⁷ SP 11/13 fol. 102, [original title:] Winchester to the Queen: "The quantities of wool shipped in London yearly from Anno 1550 with the yearly losses in every shipping", (30 July 1558).

¹⁷⁸ Joseph P. Ward (following Natalie Zemon Davis) relates the labouring of stories and the vital intermediation of professional scriveners in the petitions of guildsmen who regularly petitioned the crown, in *Metropolitan Communities: Trade Guilds, Identity, and Change in Early Modern London*, (Stanford, 1997), pp. 73 >. See also Ian Archer for petitioning, in, *The Pursuit of Stability: social relations in Elizabethan London*, (Cambridge, 1991).

¹⁷⁹ OED entry for 'Nail'.

sack' of wool. Low and his associates were in essence petitioning the queen to govern better her own customs. Leaving the guild to appoint their own Weigher was one thing, but that there was no effective unit of assize for wool indicates the extent to which things were to soon to change. We encounter a medieval system based on custom and general agreement, or consensus, between monarch and this corporation. Precisely enforcing the customs levied at the wool staple was just not part of what kingship was about at this time, even if the custom was key to overall royal income.

The problem of governance, and the variation, of weights and measures in medieval and early modern Europe is a factor that is well understood. Across Europe rulers had tried to standardise weights and measures since antiquity for reasons that might reasonably be generalised as relating to control, but furthermore, to facilitate larger markets and systems. A prime example of control and facilitation is accounting, and Porter calls accounting techniques introduced to govern larger spheres of activity as a 'technology of distance'; incidentally, distrust was also addressed by such technology, and the 'language of distrust' was also a 'superb technology of distance'.¹⁸⁰ Indeed, Witold Kula demonstrated that in pre-modern Europe, the men and women who used weights and measures did so for reasons that were not necessarily quantitative, rather until the eighteenth century a thing's overall quality could be far more important to its measurer. The first large-scale national system emerges in the Napoleonic era with the metric system. But before this, European measurements were negotiated by townspeople, they with local rulers, and between merchants and factors in long-distance trade. Negotiation occurred where the dominance of specific measures had great bearing on quantities linked to units of assize, and thus also of real price, food supply - notably, bread rations - and indeed the burden of taxes.¹⁸¹ The 'right weight', as with the 'right price', also the very great opportunities for profiteering, cheating, were all key issues in the regulation, but also the political economy of sixteenth-century Italian towns and cities.¹⁸² Also in large monarchies such as England and France, where weights, coinage, measurements, and classifications, etc. varied hugely, and this explains partly the fixation with measuring accurately the customs. The variation was so great in sixteenth-century England that names of, and the standard of weights and measures could change town by town. This order of variation was magnified the further one travelled. Likewise, for the purposes of customs accounting, large units, such as the staplers' 'packets' of wool were arbitrary computational units used for indicative paper recording, for example in order to determine business profits, or a share of

¹⁸⁰ Porter, 'Quantification and the Accounting Ideal' (1992), pp. 640-4.

¹⁸¹ R. Szretzer (trans.), of Witold Kula, *Measures and Men*, (New Jersey, 1986), p. 114-20.

¹⁸² Luca Clerici, 'Market, civic virtues, and civic bargaining in the medieval and early modern age: some evidence from sixteenth century Italy', *International Review of Economics*, Volume 59, Issue 4, (2012), pp. 459-475, esp. pp. 464-468.

cargoes.¹⁸³ They were representational compositions, and where measured units of goods were very large, approximation was necessarily all the greater, mainly as it was easier than weighing large amounts of goods.¹⁸⁴ We see how a lack of standardisation affected royal concerns, for example, if wool packets could be over-filled. Judging by early royal and Parliamentary Statutes attempts were continuously made to standardise the measurement of key goods, such as cloth and wool, just as their quality standards were regulated. A problem persisted in later centuries in the customs with formalised 'composition', whereby goods quantities and values were simply estimated, causing great possibilities for essentially favourable estimation to the merchant.¹⁸⁵

Dispute over correct measures likely pervaded local politics and merchandising, all the more reason perhaps for the legitimised standard measurement of cloth that was governed by royal-backed system, centred on the officer known as the 'Ulnager', derived from the French '*aune*' of cloth, or possibly the '*ell*' measurement¹⁸⁶, this funded by the ulnage (or alnage) fee charged by the Alnager for the work of weighing. This uniquely extensive organisation reflected the importance of regulating the very large and old clothing industry, but great disparities in standards persisted for centuries.¹⁸⁷ In the 1550s we see that before a crime of fraud could be determined, like so many other precursors such as actual *relevant* legal ordinance, the staplers who overfilled their packets would first require rules and measures to govern their consignments.¹⁸⁸

Another idea proposed in the petition is that royal export licences and 'authority' be granted to 'one or two' merchants 'who shall be thought expert' to export wool in addition to those granted to and by the staplers. These merchants might buy wholesale, and sell *outside* of the Staple. They might act as the queen's personal factors in that trade. This would have created a royal company to rival the staplers. Lowe broadens his attack on the staplers over the next three folios by criticising their form of monopoly. Fragmentation of authority, derived from 'subinfeudation'¹⁸⁹ allowed the staplers to enfranchise others to partake in the royal-restricted wool trade themselves, for a fee. Lowe describes

¹⁸³ Ronald Edward Zupko, *Revolution in Measurement: Western European Weights and Measures Since the Age of Science*, (Philadelphia, 1990), pp. 16-17.

¹⁸⁴ *Ibid.*

¹⁸⁵ Michael J. Braddick, 'Fiscal transformation and political compliance: England, 1550-1700' in, *Illes Imperis*, Vol. 13, (2010), p. 11.

¹⁸⁶ The Normans likely introduced these units. Now, the '*ell*' is considered the associated unit of assize, but the '*aune*' as the specific French language measure for cloth materials seems more likely to be the origin of the office, especially as it naturally translates as the English '*alne*'. Furthermore, the '*ell*' was originally used, with variation to quantify land in France. Scott, *Seeing*, p. 25.

¹⁸⁷ Roze Hentschell, *The Culture of Cloth in Early Modern England: Textual Constructions of a National Identity*, (Farnham, 2008). Also, Eric Kerridge, *Textile Manufactures In Early Modern England*, (Manchester, 1985).

¹⁸⁸ Laws against fraud had long existed, but with changes in financial practices adaptations were, as they are today required.

¹⁸⁹ The sub-leasing of royal offices was a legal grey-area.

how the staplers possessed the right to grant their own licences to trade wool: staplers ‘make new staplers daily’, charging forty pounds to each new merchant, that is, ‘unless they made them for friendship’. This fee possibly compensated for new competition, but was generating for the staplers a ‘great sum of money’ by 1558 according to Lowe. Such a power was damaging to the monarchy, and even the wider common good. Lowe asserts that the Staple monopoly only benefit the ‘private wealth’ of staplers above the ‘common wealth’ since it excluded those without licences to trade wool, as much as depriving the revenues. Another implication was that the wholesale price of wool was kept artificially high by such practices, partly by the limitation of trading licences that restricted market access. That wool was anciently the ‘greatest commodity of this Realm’ and an employer of a great many, meant that this protectionism was represented a broadly social evil by Lowe and others. He makes arguments here against the evils of guild monopolies that are familiar to us.¹⁹⁰ Those with Low’s views would soon witness the decline of the wool staple, but there emerged extended, new forms of corporate-crown monopolisation that generated their own controversies around the same mix of monopolisation and fraud.

Pertinent from the point of view of the coverage of early royal customs accounts themselves, Lowe makes intriguing statement: ‘the said staplers so newly made [by the staplers] do ship more wool out of the realm yearly, than in the said six years have been shipped by all the [royal] Licences.’ Confusingly, ‘licences’ here refer to royal- and staple-generated safe-passes for wool exports. The Calais Staple had its requisite royal licences, but could apparently also issue its own as part of its ancient liberties, according to Lowe. The suggestion here, stated as though it were common knowledge, is that the licenses sold by the staplers for wool exports on their own authority allowed for a parallel trade that might have been greater in one year than for all the years 1550-5, as declared at the exchequer. That is to say, according to Lowe, a parallel trade existed in wool five-times larger than that recorded at the customhouse, and thus at the exchequer, and indeed, the surviving historical record. This kind of evidence is significant, as it further indicates the fact the Crown enjoyed significant, yet specific relationships with only portions of the wider national economy, and did not record this extended economy through its early customs accounts.¹⁹¹ Other parallel trades are suggested also in an earlier, but similar petition that alludes to cheaper wool not yet included in the ‘King’s Staple’ at Calais.¹⁹² The

¹⁹⁰ For the ‘dark side of social capital’ in guilds see, Ogilvie, *Institutions and European Trade*; for contemporary complaints against guilds, Rosser, ‘Big Brotherhood’ in Wallace (ed.), *Guilds and Association in Europe*, 27-42.

¹⁹¹ Compare this with economic histories that rely on the pre- and early modern customs accounts to recreate statistical indicators of total English overseas trade, e.g. C.G.A. Clay, *Economic Expansion and Social Change, Vol. I*, (Cambridge, 1984); Fisher in Corfield & Harte (eds.), *London and the English Economy*. Fisher and others, using the customs accounts believed that Elizabethan London virtually monopolised ‘national’ overseas trade in cloth and other goods. This may be overstated given problems with local recording for the purposes of the customs.

¹⁹² SP 10/13, no. 81, 1551.

author suggested: 'Let the king and council grant that all low-priced wools - good and middle Holland, good and middle Rutland, middle Kesteven, middle Berkshire, Kentish and Norfolk - priced by the king to be staple wools, shall henceforth be shipped to Calais only...' We see that English cloth manufacturing is at issue here, and is considered by this writer as a by-product of the wool trade.

Importantly, these 'coarse' cloths should be sent to alleviate the stringent new competition of Spanish wool – recently in 'abundance' in northern Europe where English wool once dominated. Increasingly competitive in price and desirability, Spanish merino wool was now woven into cloth abroad. Traditionally, English 'rough' cloths were not traded by the staple, which instead policed a standard quality only of raw wool exports. These were consequently finished, woven, and dyed abroad. This standard was highlighted in another petition that distinguishes from the wide variety of cloths made from wool, which the staplers would not send for reasons of quality control: '1. Most cloths and kersies made in England to be exported were so coarse that the staplers and foreign merchants would not export them'.¹⁹³ Cloth was produced from wool that was excluded from the staple trade. Traditionally, it was an unrecorded trade of the poorer 'commons' working in the countryside. Country clothing was restricted to wool of a quality and length that was not sent directly to the Calais Staple, enabling it to be marketed generally. It could be sent abroad by the merchants adventurers, who bought the cloth wholesale in London, and retailed cloth as semi-finished widely in Europe.¹⁹⁴ As such, the enormous trade in English cloth was virtually untaxed by the monarchy, excepting minor customs - principally 'Poundage' and 'Ulnage' - although the Great Custom covered foreign imports of cloth. The product of English sheep was sorted into various qualities at the point of shearing, and regular statutes, royal proclamations and guild ordinances determined the distinct wool qualities and their uses. Wool of higher quality - the shorter denser wool - was designated for the Staple.

This petition is important for a later account below of the key 'impost' on wool cloth, introduced by Queen Mary in 1558. The arguments against the tariff focused on the likely disastrous reduction of common cloth manufacture and exports if taxes were introduced: '[3.] The commons made and carried [cloth] to London and many thousands would otherwise beg, steal or come to destruction.' It is stated 'many thousands' lived, and the navy ultimately maintained, from the

¹⁹³ SP 10/13 f.157, c.1551: Cloth mentioned: '2. Of those coarse wools were made many western, northern and Devon kerseys, Suffolk cloths, short worsteds, castlecombes, baths, northern dozens, streets, tavistocks, penistones, long glemsfords, friezes, cottons and others.' Many of these types would form the backbone of the royal customs in just a couple of decades. There are great gaps of knowledge of the ancient English clothing industry, gaps that undermine the study of the royal customs reforms, and also the customs accounts themselves as statistical sources. See, John H. Munro, in, David Jenkins (ed.), *The Cambridge History of Western Textiles, Vol. I*, (Cambridge, 2003), pp. 181-89. It is unfortunate that this detailed history ends in 1500 for English clothing, and more is generally known about English clothing in the medieval than early modern period. This scarcity of information hampers this work as manufacturing changes seem to be crucial to the impost tariffs levied on English cloth. As Munro states, the early European clothing industry is largely a 'hidden industry for historians', *ibid*, p. 396.

¹⁹⁴ For example, the Royal Proclamation, 18 May 1549, 'Regulating the Wool Trade', SP 10/7/55.

manufacture and exportation of cloth at this time. Clothing, then, is described as an existing industry of the commonalty. But the manufacture of woollen by-products (cloths) also involved large-scale capital, and the author also notes 'the clothier and merchant live by it'; moreover, it is asserted pointedly that the common cloth trade maintained the English 'navy', or the merchant marine. As with later protestations against taxing the clothing trade, dark forebodings are contemplated if the monarch should meddle with the sensitive manufacture and overseas trade in cloth. This was the moral economy exemplified.

The limits of early royal exchequer customs accounting is suggested when the staple could licence and possibly record its own 'national' overseas trade. Furthermore, moral questions surrounding the levying of royal impositions on the cloth industry, but ultimately on a rural clothing cottage industry, are introduced in these two petitions. Another prominent aspect of the 1558 petition concerned staple accounting and measuring for the royal great custom. With the pendulum swinging between paying according to volume, or rather in lump sums, the weights of wool could also seemingly change to reduce the royal customs. We will see that such manipulation of accounts, measures, goods, and generally the facts on the ground and in the ledger, would determine much of the actual design of the customs after 1558, but also mutate as a discourse of public proportions, one that reached the highest political levels.

In terms of administration, flexibility in economic recording and reckoning should frame the order of change in the next few decades that saw relatively stringent methods of auditing introduced by the crown, now levied on the previously exempt cloth export trade. This move towards greater precision reflected wider cultural change in Elizabethan government that featured a desire to control precisely many aspects of people lives. These three problems coalesce with the cloth impost, finally levied in late-1558, and the administration built around them that elaborated on the epistemological and legal problems that arose around the aforementioned London Staple 'Weigher', and moreover his working relationship with local wool merchants: that is, how to make 'officials' responsible for new royal customs revenues account accurately, and where they did not, how to *prove* their malpractices and to punish them in law? Such issues around trust and evidence would come to the fore where custom taxation expanded rapidly, leaving great sums of money in the hands of many for long periods. Such methodological points were key to the changes, and ultimately formed the basis for the form of the Elizabethan customs taxation. With the cloth impost especially, mainly due to its national breadth and depth and relatively-great scale, this informational problem was magnified, and would come to the forefront of royal 'improvements' and 'augmentation' of, what came to be increasingly referred to as Her Majesty's Customs and Subsidies.

A Distant Periphery

A Tudor State Nobility?

Lord Treasurer Winchester personally wrote to support the ideas of Master Lowe in July 1558.¹⁹⁵ Like Lowe, he gave his own clear, neat mathematical calculations of the possible losses to the Queen accrued by way of the false weighing under the staple pay-by-volume system. This expertise and precision really reflects a change in culture at the heart of the Tudor regime. With Winchester, from 1550 Lord Treasurer of England, we see an incumbent familiar with the commercial sphere and practices through his background and early training. Under his watch, a significant furthering of the extent of law - by statute and royal proclamation - and 'orders' that could be brought to bear on officials was pursued. Winchester and his successors would not shirk the administration of the customs.

The office of Lord Treasurer carried authority over the Court of Exchequer, and by extension the royal customs and subsidies. It is thought that Winchester first [re-]established the supremacy of the exchequer as a governing institution, and G.R. Eton wrote further that the man inaugurated 'the line of the great modern lord treasurers who were usually chief ministers'.¹⁹⁶ We are fortunate to have so many descriptions of customs fraud in the archives of the exchequer and its Treasurers, who were at the centre of Elizabethan domestic fiscal policy. Both Winchester and his successor, William Cecil, were unusually receptive to ideas for change from men such as Lowe. And through such communication, policy was jointly sculpted. Winchester and Cecil communicated by correspondence with friendly experts in the field of commerce and customs, adopting or not ideas that would augment revenues originating from the periphery. Fortunately, the letters of the late-Tudor lord treasurers have a high survival rate, in large due to the political prominence of their owners and heirs.

Winchester was clearly of the opinion that measurement in the collecting of wool duties was inadequate. But the exacting measurement required to govern directly royal taxation was perhaps not always seen as a feature that was becoming of the nobility, and less a king. One anonymous writer of *The Anglo-Saxon Chronicle* has William the Conqueror as 'lacking shame' where his commissioners measured personal estates right down to the last farm pig for his unique *Doomsday Book* of 1086. And an aversion for sharing precise information about personal wealth for direct taxation continues, and has a long history in Britain.¹⁹⁷ A remarkable drive towards precision in fiscal assessment occurred in the

¹⁹⁵ SP 11/13 fol. 102, Winchester to the Queen, (30 July 1558).

¹⁹⁶ Christopher Coleman, in Coleman & Starkey (eds.), *Revolution Reassessed*, p. 164.

¹⁹⁷ Bonney, *Economic Systems*, p. 434.

seventeenth century,¹⁹⁸ and this change in attitude is comparable with the more precise measurement of Elizabethan customs declarations. Indeed, an Englishman in the fifteenth century typically believed himself free of (French) tyrannous levels of taxation; Sir John Fortescue boasted of this light taxation as being in essence constitutional.¹⁹⁹ We will see that in tentative arguments against new customs in the 1550s, it was argued that the 'English were alone free' from the 'yoke' of relatively high foreign, in this case, Dutch impositions on commerce.²⁰⁰ To some extent, the administrative role required someone who might concern him or herself with what, for a true English nobleman would surely be demeaning. This sort of exacting and highly controversial functionary can be perhaps first seen in Thomas Cromwell, who between the 1530s and 40s oversaw the financial minutiae of the seismic events around the monastic dissolutions. Perhaps in the same spirit of absolutism, Cromwell failed in his own bid to extend royal trade-taxation over the 'common' trade of cloth in the face of outcry by merchants.²⁰¹ It is in this context that we should view the Councillors - the Lord Treasurers - who would soon manage the augmentation of royal customs taxation from the 1550s.

Men such as William Paulet reflected a wider shift in royal high-office distribution from old noble families towards the clerical classes, and the gentry.²⁰² They can be seen as an early 'state nobility' that was technocratic, contrasting starkly with previous political cultures.²⁰³ Winchester and Burghley were at the centre of plans for the customs taxation that were rather advanced for the time, specifically, by means that would require certain knowledge of commercial accounting technology, but also of local infrastructure and topography. William Paulet is seen as an effective reformer, and an improver of the royal revenues in the 1550s. Without problematic religious scruples or ideology, he was focussed on solving 'practical problems'. Paulet was a '...civil servant; politically a part of the furniture' according to one biographer.²⁰⁴ A Marquis from 1551, Paulet began his working life as London Draper's apprentice.

¹⁹⁸ For the seventeenth-century view that scientific measurement of the resources of the state improved tax revenues and the common good, see, *Ibid*, pp. 176-89.

¹⁹⁹ The fifteenth-century ideas of Sir John Fortescue (c.1394-1476) on 'mixed monarchy' are exemplary of this opinion on taxation. Bonney (ed.), *The Rise*, p. 20,134; see also, David Harris Sacks, 'The paradox of taxation: fiscal crises, Parliament, and liberty in England, 1450-1640', in, Philip T. Hoffman & Kathryn Norberg (eds.), *Fiscal Crises, Liberty, and Representative Government, 1450-1789*, (Stanford, 1994).

²⁰⁰ John Hales, 20 March, 1559, *State Papers Domestic Elizabeth*, Vol. III, No 40, transcribed in Tawney, R.H., & Eileen Power, *Tudor Economic Documents*, (3 vols.) (London, 1924; 1951), Vol. II, pp. 223-6

²⁰¹ Bernard W. Beckingsale in his *Thomas Cromwell: Tudor Minister*, (London, 1978), wrote: '[Cromwell] could not afford to destroy the cooperation of the merchants by expanding the customs revenue at their expense. His personal experience as a merchant, his ties with the London merchants and his appreciation of mercantile interest in parliament persuaded him to refrain from exploiting what was an obviously expandable source of revenue [primarily cloth]'.

²⁰² For a synopsis, see Pierre Bourdieu, 'From the king's house to the reason of state', in Loic Wacquant (ed.), *Pierre Bourdieu and Democratic Politics*, (Cambridge, 2005), pp. 41-42.

²⁰³ For 'state nobility': Pierre Bourdieu, *The State Nobility: Elite Schools in the Field of Power*, (Stanford, 1998).

²⁰⁴ David Loades, *The Life and Career of William Paulet (c.1475-1572): Lord Treasurer and First Marquis of Winchester*, (Farnham, 2008), p. 175-6.

Swiftly advancing in life, he married the daughter of London's Lord Mayor - also a Draper - thereafter leaving Cambridge University to study law at London's Inns of Court.²⁰⁵ This was a gentleman experienced in law and commerce, who was very different indeed from his predecessors in his office of state.

Such men were seen as more loyal, safer servants of the monarch when compared with often dangerously wayward and powerful nobles. Winchester obtained the Treasurership directly from the Earl of Warwick, who had deemed himself as having, 'no knowledge of financial matters'.²⁰⁶ Before the arrival of William Paulet, lord treasurers were drawn from high nobility who were not trained in, and eschewed commercial knowledge. Before the period of this study, between 1501 and 1549 the office of Lord High Treasurer was held by the most powerful nobles of their day: Thomas Howard, then after his heir, Dukes of Norfolk, and directly preceding Winchester [bar the brief intermission of the Earl Warwick], Edward Seymour, Duke of Somerset - 'Lord Protector of England' during the minority of Edward VI. The First Duke of Somerset was removed by force by the Earl of Warwick, and by 1552 was executed for high treason; this dramatic event may indeed explain the timing of this preference for a quietly effective member of the gentry such as William Paulet. Earls lived lives as courtiers, armoured knights and military commanders, and certainly did not aspire to be experts in tax administration. There was a fundamental change where this late-Tudor treasurer connected with mercantile traditions, culture or precision and mathematical knowhow. The introduction of the port books that resembled merchant ledgers probably reflected this synthesis of commercial and statist spirit and knowledge. With authority in the exchequer and an improving agenda, both Winchester and his successor William Cecil were central in trends that led to the augmenting of the customs revenues throughout the period of this research. First of all, following Master Lowe, measures were taken to ensure that new tariffs were accounted for in a more precise manner.

Winchester was followed in his office by possibly the most powerful Elizabethan of them all, and another royal servant drawn from the gentry. Biographic accounts of William Cecil, successor to Winchester from 1572, point to both his statecraft and political skill and power.²⁰⁷ Like many, Burghley was swept up by humanist teaching - e.g. Cicero - on service to the public good and the monarchy,²⁰⁸ and the augmenting of the customs seems to have continued under these terms and with the pragmatic style of Winchester. Many Englishmen saw him as a good "public man" and a diligent councillor;

²⁰⁵ For Paulet's good relations with both rulers, customs officers and merchants alike, see G.D. Ramsay, *The City of London in International Politics at the Accession of Elizabeth Tudor*, (Manchester, 1975), pp. 146-7.

²⁰⁶ Loades, *The Life and Career of William Paulet*, p. 103.

²⁰⁷ Stephan Alford, *Burghley: William Cecil at the Court of Elizabeth I*, (New Haven, 2011).

²⁰⁸ Richard Cust, "The "Public Man" in late Tudor and early Stuart England", in, Peter Lake & Steven Pincus (eds.), *The Politics of the Public Sphere in Early Modern England*, (Manchester, 2007), p. 126-8, p. 117-23.

although a dark cloud encroached on his and the reputation of the Privy Council in general from the 1580s.²⁰⁹ By this time Burghley's influence was with irony said to represent a reign in itself - the '*Regnum Cecilianum*', the 'reign of the Cecils'. The Treasurer himself reacted to criticism in the Tudor 'public sphere', or scribal publication and news, as 'rash and malicious mockery'.²¹⁰ The extent of Burghley's powers are debated, but by the 1570s his influence is thought to have pervaded court through his various offices, primarily his positions of Principal Secretary to the queen, and after as Lord Treasurer.²¹¹ This public concern for the influence of 'evil councillors' related matters of religion, royal marriage, and generally the virtue of those who had the ear of the queen.

The Royal Revenues Survey Commission (1552)

The emergence of Paulet and Cecil in key positions of influence at Court should be placed within the context of wider participation in relation to the royal revenues during their incumbency. There was pressure to reform the customs from above and below. But the "state nobles" were more conversant with experts in the field who produced vital information about the royal domain and its revenues, including men such as Lowe. Such communication of knowledge was crucial for the "great men" who at first appear to be at the centre of events. More often, major Court figures display ignorance of the wider world in which the customs inhabited. Many locals apparently would capitalise on this by sending valuable information, such as that concerning customs fraud. Much was ignored, and of reforms that were wrought from the top concerning the customs, but these have left few clues as to why things were enacted beyond their order in the Orders of the Privy Council, or in the Statute Book. In some cases, veritable armies of interested parties combined under royal authority, perhaps to gain influence over any important fiscal changes that might occur, or perhaps as part of the awareness of civic duty.

Diverse involvement in fiscal affairs of state is clearly demonstrated in the crown-patented 'commissions' of investigation that evidently were designed to better understand diverse, complex, and often unknown or lost, revenue systems. The first thing to say about surveys is that in various forms

²⁰⁹ Cust, 'Public Man', 126-34.

²¹⁰ Quoted in, John F. McDiarmid (ed.), *The Monarchical Republic of Early Modern England: Essays in Response to Patrick Collinson*, [Farnham, 2007], p. 76. Also, Natalie Mears, 'A Regnum Cecilianum: a Cecilian Perspective of the Court?' in, John Alexander Guy [ed.], *The Reign of Elizabeth I: Court and Culture in the Last Decade*, (Cambridge, 1995). For scribal publication, see: Harold Love, *The Culture and Commerce of Texts: Scribal Publication in Seventeenth-Century England*, (Amherst Mass., 1993).

²¹¹ Passim: Alford, *Burghley*; Lord Burghley and Elizabeth I are viewed as effective partners in governance by, Michael A.R. Graves, *Burghley: William Cecil, Lord Burghley*, (London, 1998); the classic account of the partnership are in the works of Conyers Read, incl. his, *Lord Burghley and Queen Elizabeth*, (New York, 1960).

they were the primary method by which monarchs and their ministers obtained information about territory. By the sixteenth century they had a long history. Perhaps the earliest recorded example of such a royal survey is indeed the *Doomesday Book* of 1086. Royal surveys were carried out under the institutional framework of commissions and royal patents, which provided the authority required to carry out invasive roles. They also defined jurisdictional parameters. This tendency forms the backdrop for the investigations into royal revenues from the 1550s, which involved a process of discovery of royal trade-taxation.

The Survey remains as a well-preserved, large seventy-two page document of the crown revenues completed in 1552 that aimed to assize all revenue sources collected at the exchequer. Calculating revenue types individually, and then totalling the various dues, it presented fiscal areas in the clear and presentational format.²¹² A large section detailed contemporary modes of customs collections. Numerous recommendations were made for the improving of the revenue administration. Though probably the most comprehensive, the survey was not an isolated event.²¹³ The revenue commission tells us numerous things about the king and the customs at this time: first the king and his Council were investigating their fiscal domain closely at this time; secondly, they relied on a broad range of people to find out what was owed, and thirdly, that when it came to the customs, a fear of the malfeasance and misfeasance of local customers was considered the prime 'danger' for future collections.

The commission consisted of justices of the peace, peers, barons and even a Bishop, who in 1551 were commissioned to survey revenues owed to the young Edward VI.²¹⁴ The focus was on royal 'debts'. And this indicates the important point, in light of change that medieval fragmented management of royal revenues was itself managed in a juridical fashion based around debt, and not as a bureaucracy that directly managed fiscal transactions. It seems that this original remit was extended to include a large section at around one-third, and lists various possible improvements to the local administration of each revenue type. These are presented as pressing concerns for more accurate collections across diverse royal revenues. Gleaning from the commission's recommendations, the main interests of this section were the excessive number of officers, and generally the potential for abuse and above all, fraud. The issue of fraud is a running theme in relation to the customs especially, and in fact this concern constitutes the most significant problem. Remedies are also suggested. Having computed the customs value and costs, there is a long list of recommendations for the 'improvement' of

²¹² Alsop, 'The 1552 Revenue Commission', *Historical Journal*, vol. 22, No. 3 (Sep., 1979), pp. 511-533; Lawrence Stone, 'Elizabethan Overseas Trade', *EHR*, 2nd series, Vol. II, (1949); 'Report of the Commission into the King's Revenue, 1552': British Library, Harley MS 7383.

²¹³ Alsop, 'The 1552 Revenue Commission', p. 1.

²¹⁴ *Ibid.*

collections running for four folios, and consisting of twenty-seven itemised paragraphs. The content of these points is focused on enforcement, and a long list of recommendations makes it clear that malfeasance was the chief concern when it came to improving the working of the customs as an institution.

After the customs revenues of different ports are outlined these are set against the costs of collectors to the crown in ‘wages’ and ‘fees’, subtracted directly from the revenue by senior office-holders. These sums were paid directly from the revenue by customers, rather than paid directly out of the exchequer, and these were thus not wages paid by a state. Additionally local charges for infrastructure are included. Most striking are quantitative differences in revenues that reached the exchequer from the various ports listed: London annually paid around £18,977 - a great deal more than the next largest sum from Bristol, which paid £1,642 per year. Most other ports, including Chichester, Newcastle, and Yarmouth were valued at two or three hundred pounds. More than the economic importance of the capital, this reflects the fact that the wool staple was based in the capital, which we have seen was the most significant revenue for the royal treasury. According to this document, London’s customers received something in the region £110 annually between them, and around £7 going to the customer, £12 to the collector, with the rest split amongst the surveyor and the officers of the Subsidy. By contrast, Bristol’s customer is said to have received £15, and the comptroller, £5 annually.²¹⁵ Their subalterns are not mentioned, men such as ‘tide waiters’ and clerks who would be recompensed by local arrangement. Thus, reasonable sums of money were paid regularly to the major customers as ‘wages and fees’. Supporting this, immediately after these sums are listed various other deductible expenses, including those for local armouries, mayor’s deductions, and ‘annuities’, which may have been pensions for retired customers. Local costs of government were paid directly from the customs, as with city walls and operational costs. Additionally, some unknown proportion of customers’ daily work would be devoted to managing local port tolls, for which customs men collected various separate fees directly from visitors.

For the purposes of this research this document includes seven or eight pages as principal areas for improvement entitled ‘remembrance of things touching the King’s Customs’, and the suggestions for the reformation of the customs virtually all pertain to issues of trust in the customhouses.²¹⁶ It is perhaps interesting that the list reads as an explanation of practices used to circumvent the customs,

²¹⁵ A salary of £15 per annum is in the same league as the wage of a village parson, or perhaps a very skilled tradesman in permanent employment.

²¹⁶ These folios are nestled within other section for the improvement of other revenue types, such as the court of augmentations managing the seizure of monastic property, and the exchequer itself. This section includes ideas to improve relations between the exchequer and the customs houses, such as the reduction in ‘letting out’ or farming of the ‘aulnage’ charge, and regulation of the quality of woollen-cloth that was open to ‘abuse’.

rather than a list of laws transgressed, or to point to laws broken; words such as ‘concealed’ and ‘hurt done’ feature polemically to convince the reader of the weight of the matters raised. Great surprise or outrage is not exhibited, rather careful explanation of what was going on in local environments. This is what we might expect from an external examination of self-administered local regimes. Numbering around seventy individual recommendations, the entries cannot be analysed in their entirety here. Some points call for enforcement of existing statute law, such as the prohibition of the absenteeism of appointed officials: ‘[customers] be attendant upon their offices & not to occupy by deputation’, and that customers were not to ‘pass’ [export] prohibited commodities themselves. Other ideas were novel, such as when money came ‘into the hands’ of the customers of London, that it be paid at the exchequer monthly, rather than biannually: as ‘it is very dangerous for the King’s loss that so much money should remain in the customers’ hands’. It was recounted that a London customer named Eton, ‘keeper of the records at the Tower [of London] and collector of the Petty Custom [levied on foreign-owned cloth] etc.’, although having guaranteed ‘by sureties’ the future deposit of customs money amounting to £1200, and that by his actions, which go unexplained, around £2000 was likely to be lost in the end, ‘by his arrearages’. Seemingly Eton had gone bankrupt whilst in office with outstanding ‘debts’ to the exchequer, a debt that was essentially customs revenue. Such sums were considered debts to the King, and they were to be paid by the terms of contracts, in the case of customs to the Court of Exchequer. Here a ‘dialogue’ took place, meaning a largely verbal auditing of information from royal collectors to ascertain debts, credit, and generally the truth of declarations, but also other business including the assay of coin.²¹⁷

Another example of concern was that ‘shipping and unlading of merchandise in creeks where no customers do inhabit is a great hindrance and loss, both to the King’s majesties profit & hurt to our Commonwealth, in carrying forth goods & wares prohibited’. ‘Strangers {resident} upon the waterside’ received goods away from designated staple customhouses. Where goods did land at customs quays in towns then one had to contend with the customers moving customs quays themselves, apparently even changing their location week by week. These geographical and infrastructural challenges went hand in hand with problems relating to accounting practices. In London, customers made entries ‘in their books’ so vaguely that, in practice they ‘cannot be in danger of concealment’: i.e. they could not be shown to have actively made false declarations where the same were simply inscrutable or vague to begin with. Interesting is a description of five types of paper books, called ‘packing books’.²¹⁸ It is stated that customers were wary of sharing these books. This might lead, it was said, merchants to

²¹⁷ Amt, & Church (trans.), *Richard Fitzneale, Dialogus de Scaccario*.

²¹⁸ There is no record of these in the surviving medieval customs records but they were apparently maintained by various customers for the entry of duties collected on Staple goods. They seem to have been personal accounting books, with no communication with the exchequer. We will see that different types of accounting were used in this later case for auditing.

enter '50 or 55 cloths', whereas customers 'then made 40-45' in the books. In light of such post-facto alterations the authors recommend that a 'chest' be installed in customhouses where the books might be kept and released at certain times of day for merchants, who in open view should enter their goods, the books to be immediately locked up again to protect against tampering.²¹⁹ This was certainly better than 'private doings', such as when a 'customer, [who] privily in his own house, takes entries & retains customs of five hundred, or a thousand broad cloths in one afternoon'. Thus a key recommendation here was that the customs accounts be kept in a safe and neutral space, from where they might be used not just by officers, but by auditors also: they were a 'record in safety, for if the customer should withdraw from the King's Highness the custom of one thousand broad cloths, of the collector of the subsidy the like, these packing books being in safe keeping, would tie them both'. This technique of duplication would in fact form the basis for the port books system described below. These books were to be kept as record for use in courts, and were used in cases of fraud. Books maintained by different customers should 'tie', i.e. correlate. This was an ingenious suggestion based on the accounting books belonging to, and used everyday by customers, although the port books were eventually standardised.

In this report we do not see an account written of a functioning centralised fiscal system, rather the revealing of the absence of practical royal control in the sixteenth century over customs men. 'Private dealings' of customers allowed for abuses, and the permeable staple jurisdictions meant it was possible for merchants to land goods anywhere that would harbour a boat. This was a very loosely governed regime, and the crown could only govern the customs to a limited extent. Laxity is further indicated in another example in the report that gives estimates for the market value of commonly traded goods, as opposed to the "ad valorem" official rates published for English customs and subsidies: such as liquid 'tuns' of 'oil' rated at 4 pounds, where instead market values were more like 30 pounds, or a ton of iron at 2 pounds, whereas real market value was 8 pounds, or a 'Holland cloth' at 12s against 26s. Such customs undervaluation is reasonably well-documented from a fiscal-economic studies,²²⁰ but this official policy of undervaluation is also telling of a discernible lack of pressure coming from the centre, where official rates were necessarily allowed to drift so far from commercial reality. Furthermore, the ad valorem rates show the effective low value of medieval customs. This light touch taxation and administration is why there are few significant records describing accounting fraud in the medieval customs, whereas the issue erupts as customs become more controlled with the imposts and new controls from 1558.

²¹⁹ Such locked chests were common as a way of securing important public or communal information, and involved the distribution of numerous keys, see, Griffiths, Paul, 'Secrecy and Authority in Late Sixteenth- and Seventeenth-Century London', *The Historical Journal*, Vol. 40, No. 4 (Dec., 1997), pp. 925-951.

²²⁰ T.S. Willan (ed.), *A Tudor Book of Rates*, (1582), (Manchester, 1962); Jones questions some of Willan's earlier findings with regard to increasing customs rates, in his, *Inside the Illicit Economy*.

In the case of the customs and subsidies of 1552, the Report demonstrates that there was no ‘national’ English customs administration in place, instead only juridical agreements with Staple towns that changed over time. Tudor royal dominion over England and Wales and the west of Ireland was probably more extensive than any other monarch enjoyed in Europe in the sixteenth century. However, *dominion* did not necessarily equate to practical governance or rule. It was rather more akin to a kind of ‘imagined community’ – often described as the Realm - which strong in itself, over centuries allowed a truly national customs system to develop more concretely than in most countries; but we are simply far from this point in the Tudor epoch.²²¹ This early practical dispersion of fiscal systems and authorities fundamentally frames the informational, or principal-agent problem experienced when a form of customs revenue was raised and from 1558 and more directly managed.

It was especially Paulet’s and Cecil’s communication with local customers and merchants that allowed for the extensions of the customs facilities and administration from the exchequer. Both men possessed the high office that placed them at the centre of events around the customs reforms, and perhaps most importantly provided the power by which authority could be extended into local ports. Thus, one petitioner in 1565 suggested to Burghley that ‘by your authority being Lord Treasurer... one large wharf and landing place for all merchandise [might be commanded or permitted to be built in Hull]’.²²² This customer, advertising knowledge of frauds, solicited the authority of Burghley’s office to extend customs infrastructure, in this case through direct petitioning. The petitioner pointedly describes the inability of the existing customhouse to control trade that continued far from its location in Hull. His petition was careful to communicate some surprisingly basic facts about the region, such as the large size and basic topography of the River Humber, which by its large scale enabled the circumvention of the limited local customs reach. It seems probable, in light of the above mentioned cultural political changes from 1550, that the customer of Hull and other commercial types felt an affinity and confidence in making suggestions to Winchester and Burghley; men who were infinitely closer in social bearing to themselves than the great peers of the realm who preceded them. It would be hard to imagine such correspondence shared with Winchester’s predecessor, The Duke of Somerset.

²²¹ ‘Imagined communities’ from Benedict Anderson, *Imagined Communities: Reflections on the Origin and Spread of Nationalism*, (London, 1983). However, Anderson believed the phenomenon emerged only from the Enlightenment period.

²²² Lansdowne Vol. 110, fol. 32, ‘Petition to the Lord Treasurer Burghley’, [c. 1572].



Dated c. 1560, Map of City of Hull and Estuary, with other settlements, image from G. de Boer, Hull and R. A. Skelton, 'The Earliest English Chart with Soundings', *Imago Mundi*, Vol. 23 [1969]. This was part of a reference atlas belonging to Lord Burghley

Few outside Hull would understand exactly the geographical problems that might be faced when administering the customs, or at least one could not assume familiarity with local terrain, nor with local practices generally. Most descriptions of space were still provided in a perambulatory fashion in the sixteenth century, for example, in John Stow's Survey of London of 1598, in which Stow takes the reader ambling through London's streets, introducing notable landmarks and local histories.²²³ But from the 1560s, Cecil is notable for his commissioning of rather crude, yet impressive cartography.²²⁴ In the image above of Hull and its surroundings, we find 'the earliest delineation of any part of Yorkshire on so large a scale'.

Burghley compiled his own ‘atlases’ of such plans which survive in the *Cecil Papers*,²²⁵ this particular chart may have been drafted for defensive purposes, with French seaborne raids occurring in the late 1550s in the area, but also for other coastal improvements, the cost for which in this particular

²²³ Henry Morley (ed.), *A Survey of London: Written in the year, 1598 by John Stow*, (Stroud, 1994).

²²⁴ Bernhard Klein, *Maps and the Writing of Space in Early Modern England and Ireland*, (Basingstoke, 2001), p. 97.

²²⁵ G. de Boer, Hull and R. A. Skelton, 'The Earliest English Chart with Soundings', *Imago Mundi*, Vol. 23 (1969)

area the monarch was liable. This is thought to be the very first chart with littoral ‘soundings’, so essential for coastal navigation. Such knowledge was jealously guarded by local pilots’ guilds,²²⁶ but the thing to note about customs is that this and other maps from this period do not demonstrate a precise awareness of the areas they portray – far from it. In the Hull depiction, as with others, one can immediately notice that the locations of towns and riverside features are represented fairly primitively, so as to be indicative, rather than detail to a level that would engender any realistic planning of customs infrastructure.

The necessity to describe Hull for Burghley, whilst accessing his ‘authority’, relates to the limits of his territorial comprehension. Very interested in such schemes with relation to the State, James C. Scott suggested that ‘the premodern state was, in many crucial respects, partially blind; it knew precious little about its subjects...It lacked anything like a detailed ‘map’ of its terrain and its people’.²²⁷ There were, however, emerging from the 1530s scale maps of a kind made for matters of State in the West, such as military defences, governance and exploitation of land, treaty negotiation, and for the simple ascetic pleasure and symbolic power territory.²²⁸ In a few decades county maps were made for governors that mapped locations of prominent families and officials, and represented demographics.²²⁹ From the 1570s Christopher Saxton was sponsored by the Tudor regime, and produced his *Atlas* of 1579. This had significant symbolic and propagandist powers as a way of portraying the English ‘nation’.²³⁰ Some see early mapping as a feature of government that emerged from the 1530s onwards.²³¹ The Tudor State was the primary early ‘patron’ of this genre of early cartography,²³² just as it was of early printing and paper manufacture, which is not coincidental.²³³ As for ‘territory’, this term was used little, and where it was, related more to jurisdiction over land rather than delimitation of national borders separating precisely defined and neighbouring territorial states.²³⁴ One barrier here was in the ability to literally define borders in the first place; an ability that does not emerge until relatively

²²⁶ Boer et al. ‘Earliest English Chart’ [1969], p. 1.

²²⁷ James C. Scott, *Seeing Like a State: How certain schemes to improve the human condition have failed*, (New Haven, 1998), p. 2.

²²⁸ Peter Barber, in, David Buisseret (ed.), *Monarchs, Ministers and Maps: The Emergence of Cartography as a Tool of Government in Early Modern Europe*, (Chicago, 1992), pp. 26-56. Peter Sahlin, *Boundaries: the making of France and Spain in the Pyrenees*, (Berkeley, 1989). R. Kagan & B. Schmidt, ‘Maps in the Early Modern State: Official Cartography’, in, David Woodward (ed.), *The History of Cartography: Cartography in the European Renaissance, Vol. 3, Part 1.*, (Chicago & London, 2007).

²²⁹ Barber, *Monarchs, Ministers and Maps*, pp. 68-76.

²³⁰ Klein, *Maps and the Writing of Space*, p. 101.

²³¹ Barber, *Monarchs, Ministers and Maps*.

²³² Stuart Eldon, *The Birth Of Territory*, (Chicago, 2013), pp. 324-5.

²³³ Braddick, *State Formation* 2000, pp.166-7; Joad Raymond (ed.), *The Oxford History of Popular Print Culture: (Vol. I) Cheap print in Britain and Ireland to 1660*, (Oxford, 2011); this follows the rise of English paper manufacture, which was sponsored by the monarchy.

²³⁴ National boundaries were vaguely defined in Europe. Thomas Hobbes wrote about the commonwealth without reference to boundaries or frontiers, in, Kagan & Schmidt, *Cartography* 2007, p. 662.

recent times with accurate and economical surveying technology, such as the British *Ordnance Survey*, founded in 1791.²³⁵

A focus on the extent and boundaries of early modern state territories was probably less important compared with the concern for the knowledge of things and people at locations that were intuitively known to belong to a dominion on a basic level. With regard to the customs, knowledge was desired of areas within territories, not of territories themselves: so the Severn Estuary was mapped and organised that it could be governed more closely by the exchequer, not so it could form a state border with a customs post facing another nation. The maps and plates used by Burghley demonstrate a desire for knowledge of the infrastructure and position of ports, rivers, keys, customhouses etc.: they indicate that governors such as William Cecil were most concerned with really knowing territory that they only theoretically ruled. One of the earliest political maps of England and Ireland, apparently carried by Cecil in his inside pocket, was entitled '*Regionem Nostrum*'²³⁶ - '*Our Region*'. A representation of where the Tudor domain extended beyond 'Anglia' into France, Wales, Ireland and the Scottish Borderlands.²³⁷ 'Our' was that which was then subjected to the Tudor monarchy. 'Region' may have reflected a royal-imperial dimension, which would fit with the Tudor perception of the Crown's domain at this time. Subjected lands were essentially then regions over which Tudor rule extended - i.e. the Latin verb '*regere*' [to rule] informing 'region'. Cecil wished to govern his region more effectively through maps.

The late-sixteenth century was a politically turbulent period. Common fears about politics, religion, knowledge and science, and for social order produced a range of palliatives.²³⁸ More "order" was one common prescription. Particularly present was an extensive intellectual current of thought, coinciding with Cecil's life, that promoted strong monarchical governance, which was largely opposed to notions such *democracy* and renaissance ideals of political participation and republican civic virtues.²³⁹ Winds blowing from continental Europe carried translations of works of influential Italian thinkers, prominently, Niccolo Machiavelli, and Francesco Guicciardini. Giovanni Botero advanced his own novel "absolutist" ideas behind the "reason of state", a phrase first attributed to Botero, 1589. In a violent and turbulent world, some actions considered immoral or un-virtuous were defined as acceptable for the *Principe* - a principal governor, rather than specifically a royal prince - as extraordinary acts required for

²³⁵ Sahlins, *Boundaries: the Making of France and Spain*; for the concept of territory see Eldon, *The Birth of Territory*.

²³⁶ Laurence Nowell's 'General Description of England and Ireland' (1564/5), BL Add Ms 62540; published in, Klein, *Maps and the Writing of Space*, Plate 5.

²³⁷ Klein, *Maps and the Writing of Space*, p. 97.

²³⁸ Bouwsma, *The Waning of the Renaissance*, pp. 143-64. Bouwsma indicates that contemporary intellectual reaction reflected a 'culture of order'.

²³⁹ See, for example, Bouwsma, *The Waning of the Renaissance*, pp. 215-231.

peace and social order.²⁴⁰ English native writers including Moore in *Utopia* and Elyot in his *The Book Named The Governor* seemed to reluctantly agree.²⁴¹ In France, Jean Bodin (1530-96), like Botero, published theses on the practical means by which rulers should attain the necessary knowledge to rule and order their realms. Botero wrote in the opening lines of his *Ragione di Stato* (1589): 'State is a dominion [*dominio ferma*] of people; reason of State is the knowledge of the means by which such a dominion may be founded, preserved and extended...' ²⁴² Michele Foucault interpreted Bodin's work as relating specifically to *dominion* of people, rather than territories.²⁴³ Knowledge might be the correct way to act, and the right course to take, but practical knowledge of the domain would form the basis for more informed government. There was a scientific interest in things within the ruler's domain that might allow for things to be governed more closely. Jean Bodin advised that the ruler should survey the realm to assess its natural, industrial, and human resources.²⁴⁴ Although such knowledge was inchoate, relatively primitive, and even partly symbolic,²⁴⁵ the later sixteenth century is the moment when such knowledge began to form amongst Western rulers, whether in their libraries, maps, or collections of 'marvellous objects'.²⁴⁶ Through Botero's 'knowledge', first Winchester, then Cecil especially aimed to order, and indeed extend the *dominion* of their Tudor prince to allow for better control of the customs that proceeded new customs taxes.

Such currents found a receptive English court, and even a public sphere to some extent. Elizabeth I herself was fluent in Italian, and it would be hard to overemphasise the influence foreign writers such as Botero had in sixteenth-century England, bringing powerful ideas of 'sovereignty' and 'state', as well as elaborations on medieval civic duty and moral virtues to the British Isles. We will argue 'corruption' in the customs also is linked to this trend. The sixteenth century was indeed the time of the English Renaissance, the start of "early modern" English history, as leading as such terminology might be.²⁴⁷ Using two canonical publications, Phil Withington wrote that the humanism of Thomas Moor's *Utopia* (1516) and Richard Bacon's *New Atlantis* (1621) represented the 'opposite ends of English humanism': the first was keen to promote cities of England as natural communities from which good government flourishes; Bacon, instead a scientific and rational monarchical state ruled by those

²⁴⁰ Quentin Skinner, *The Foundations of Modern Political Thought, Vol. I: The Renaissance*, (Cambridge, 1978), pp. 248-9.

²⁴¹ *Ibid*, p. 149-50.

²⁴² From Eldon, *The Birth of Territory*, pp. 269-70.

²⁴³ *Ibid*; Michel Senellart (ed.), Michel Foucault, *Security, Territory, Population: Lectures at the Collège de France, 1977-1978*, (Basingstoke, 2007), p. 243.

²⁴⁴ Jacob Soll, *The Information Master: Jean-Baptiste Colbert's Secret State Intelligence System*, (Michigan, 2009) p. 70.

²⁴⁵ For example, collections of world maps by Tudor and other monarchs asserted an aura of power, more than possessing practical use. Yet the plans possessed by William Cecil seemed to have more practical dimensions; see below.

²⁴⁶ See e.g., Barbara J. Shapiro, *A Culture of Fact: England, 1550-1720*, (Ithaca, NY, 2000).

²⁴⁷ Philip Withington, *Society in Early Modern England: The Vernacular Origins of Some Powerful Ideas*, (Cambridge, 2010).

with the faculties to ‘order’ that much larger and more cohesive entity.²⁴⁸ These two views are divergent, and as contrasting visions - the one urban and the other monarchical - they also replicated in the question of government over the Elizabethan customs that were from the 1550s mutating from ancient urban staples, to large grants of leases from the monarchy. But the real-world ability of government to follow Bacon’s lead was very hard to achieve. However, in England it seems to be the case that the ideal of monarchy held by so many, went far to legitimate the wresting of control from local people that governed the royal customs in the long term.

Cecil and others were really following what intellectuals advised for the better governance of subjects, where they sought to control ports and officers. During the period of this study practical and physical understanding of rivers and coastal locations where local customs taxation was collected was a key concern for any extension of their imposition. Mapping for Cecil was not necessarily a nation-building enterprise (a context in which maps are often placed), but more often one that effectively portrayed local projects or ideas. For example, plans concerned cities, forts, and rivers, and some of these river plans evidently concerned the customs.

We find, then that the science of cartography was fledgling in the 1550-60s around customs reforms described shortly. However, judging from Winchester’s information solicited, a medieval norm evidently also remained of writing down where and what things were.²⁴⁹ Nonetheless, plans and maps would clearly help, if only symbolically, and imagery further informed an audience of a general situation. Cartography was not, however, a prerequisite to the ordering of space and infrastructure. We will see earlier and persisting written norms of ordering spaces remained. The maps made of customs jurisdictions that survive really served as an approximate guide, or perhaps a personal fancy of Cecil’s, alongside more formalised writing of laws and space. However, in the augmenting of the customs we see a curious application of the relatively new technologies of printing and cartography, but in the end their introduction speaks to

²⁴⁸ Phil Withington, *The Politics of Commonwealth*, pp. 53-5.

²⁴⁹ Buisseret, *Monarchs, Ministers and Maps*, p. 39



Image 8: Map of the River Thames, Ebbsfleet, and the Estuary, 1596. The map shows the river's course and the 'blockhouse' area, which was a key point of control and surveillance.

CPM 1/56. Cecil Papers, Hatfield House, Rivers Thames, Ebbsfleet and the Estuary, 1596. Note the enlarged section featuring the *Anglesea* anchored down river from the 'blockhouse', which suggest concern for control and surveillance of the river.

early limitations more than technological revolution. If inchoate, they are significant for the purposes of this work as they demonstrate the ambition to reorder local customs structures, and the level of innovation and investment employed to do so. Such levels of governmental innovation leads directly to the key problematic that features in the sources of the customs used here, namely fraud and corruption, where the carefully scripted plan was evaded and abused.

There is correlation between military and customs planning demonstrated in Cecil's collections. This reflects a preoccupation in both instances with topography, infrastructure and generally points of weakness, or permeability. But also, given that the customs revenues were fundamentally linked with military expenditure, the cohabitation of customs documents with those of war makes a certain sense. Indeed, the bulk of Cecil's maps and designs were for coastal fortifications, including maps of foreign cities. Following architectural best practice, these designs feature the *trace italienne* (the star fort) walls designed to better withstand heavy artillery.

The following example from Burghley's papers demonstrates his focus on the governance of London's Thames River, from 1598 undoubtedly drawn in relation to navigation and military defence, but also to plan landing points, and navigable tributaries alongside connecting towns on the Thames, and down the River Medway into Kent. A focus of the plan is the river defences at Gravesend, where a 'blockhouse', and its river chain remain today. Two naval vessels, the *Argesey* and *Swallow* are anchored also, suggesting a guard, but also possibly surveillance. River courses and landing points for vessels, along with buildings and infrastructure were of interest to both Burghley and his predecessor, Winchester. One notices that the early concern was for permeability, or the scope for control of local customhouses over their respective domain within and without city limits. The jurisdictional clustering of areas of port responsibility had been long delimited by law as 'head and 'member' ports; creeks and other coastal and river inlets were in theory, locally administered.²⁵⁰ The 'port', literally an entrance, or gateway, was the king's or noble's grant of liberty for a corporation to administer the fiscal ramifications of coastal and overseas shipping.²⁵¹ The control of havens had long been of issue where goods were sent overseas clandestinely, and the wider control of overseas staple ports was apparently widely ignored, despite stringent laws.²⁵² The Port of London technically extended out to the Thames Estuary at Gravesend, and Bristol likewise out to the Severn Estuary. In 1559, a parliamentary act was passed in Elizabeth's inaugural parliament that created many features of the Elizabethan customs

²⁵⁰ Jones, *Illicit Economy*, p. 67-8.

²⁵¹ For the medieval context, see Jarvis, 'The Appointment of Ports', *Economic History Review*, (1959), pp. 456-63. This article indicates the Tudor concern for peripheral port jurisdictions. If the king's customs were indeed levied in certain ports, there remained an overseas trade of the countryside, beyond city limits. The regional coasting trade was 'rapidly expanding' at this time, see, T.S. Willan, *English Coasting Trade, 1600-1750*, (Manchester, 1938), but much of this is known to have left for overseas parts, even if declared as coastal, or internal.

²⁵² Jarvis, 'Appointment of ports' p. 460-3.

operations, notably in this context the ‘legal quays’, or those places where merchant vessels should anchor to be assessed for customs and subsidies *within* the port, previously a domain effectively franchised to the corporation by the Crown. But before such an order could be conceived, ports, along with their ‘members’ or tributaries, needed to be to a certain extent, discovered by lawmakers, just as city infrastructure required better understanding.

The Bristol Customs Commission (1565)

From 1558, numerous surveys [by commission] of English ports survive, including for Yarmouth, Lynn, Poole, Carlisle, Ipswich, Plymouth and Bristol, amongst others.²⁵³ The task set by the exchequer was to establish some basic facts, including the proprietorship of, and leasing arrangements for customhouses. We examine in greater detail one of these, which saw the exchequer ‘commission[ing]’ of the Mayor of Bristol to survey the local customs. Individuals had long been patented by the exchequer under royal authority to form commissions, and were provided with manuscript lists of prepared questions. The commission, dated from 1565, were tasked with some surprisingly basic questions about the collection of customs dues there. In this text, it is striking that those at the exchequer - responsible for the receipt of customs money – are clearly shown to be unaware of where Bristol’s customhouse was located, and even how many customhouses might exist, or who owned them. Neither was the geography of the Severn River and Estuary known in detail, as is demonstrated by the request for detailed relative distances that might enable the mapping of its many creeks in which boats might make landfall. Certain aldermen of Bristol, led by Mayor and former customs man, Anthony Stanbank [Mayor between 1564-5], were sent twelve questions to investigate regarding customs collections in Bristol.²⁵⁴ Jones has detailed the adept strategy Stanbank employed in evading the questions and commission generally, notably his ingenuity in forcing the exchequer to accept his own choices for co-commissioners.²⁵⁵ This sort of dissimulation was a feature of the reception of royal advances into local customs systems. Jones points to the extent the document suggests a clear presence of illicit trade, but here I wish also to point to what its content reveals about knowledge of Bristol held by those in London. The document was commissioned at the Court of Exchequer, and this probably explains the listed question format similar to the ‘depositions’ of evidence discussed below. Enquiries were first made as to whether the port of Bristol was ‘commonly and frequently haunted with traffic’, and if it was ‘decayed’ in any way – relating to a common complaint of Bristol aldermen of the port’s

²⁵³ *Ibid*, p. 462, who emphasises the ambition to organise local port structures in these commissions; also see Jones *Illicit Economy*.

²⁵⁴ E159/350, rot 348, ‘Survey of the Port of Bristol’, 15 January 1565, transcribed by Evan Jones.

²⁵⁵ This document is also discussed at length by Jones in his, *Illicit Trade*, pp. 152-61.

condition. In the main, questions were tended to the arrangements with regard to the customs collections. Clearly, the main concern for the exchequer commissioners was the state and possible improvement of the customs in Bristol, whereas the aim of the commissioned was to provide and withhold information tactically. Immersed in such politics, both in terms of infrastructure and topography, information was sought about what one would imagine were fundamental aspects of the city's customs institution. After enquiring about the number of 'creeks, quays, pills and havens' [tidal landing points] for ships [fifty-nine are named] around Bristol, it is asked whether the customs house in Bristol was sufficiently able to service these points of entry and departure. Surprisingly, the ownership structure of this customs house was unknown in London, but it transpires that the house was rented from a Bristol Draper, William Tucker, from 'year to year' for 46s 8d per annum. Who was to be the inheritor of the house was also of interest, and it was apparently destined for a London Milliner named William Oliver. The trade of prohibited agricultural products is outlined as being practiced by people from the surrounding countryside, and the cellars and warehouses used in this extraneous, unrecorded trade beyond Bristol was of interest both to the investigators and local aldermen keen to restrict overseas trade to their port. Stanbank makes a point of the financial losses this 'common trade' caused the merchants and ultimately the Crown.

A very large number of the answers are formed of a peculiar method of describing the locations of the fifty-nine local landing points aside from Bristol. Each creek, or 'pill' on the River Severn is listed with relative mileage given for each point of possible landing, all set out in one long paragraph. Their distance from Bristol, and from one another, and to which 'shire' they belonged is given; but no map is given or asked for. In this document we have the *official* local account of the situation with the Bristol customs. It seems clear that those who ordered the study at the exchequer had ambition or an idea that greater controls over Bristol customs might be required. It is fairly certain that the commissioners only wished to give precisely the information that was required, and moreover a positive account of the trade and local regulation and taxation of commerce in Bristol. It is fairly obvious now that the aldermen wished to deflect the attentions of Westminster. Questions seven and eight are especially revealing concerning the knowledge possessed at the exchequer about Bristol's port. Question seven asks if in any of the creeks outside Bristol there were other customhouses, and if so, who their owners were. In question eight, it is asked whether any other building in such locations might be 'more fit and commodious for the better service of 'Her Highness' Customs', and again, who were the owners and what were the buildings' value. The simple answer that came back was that Bristol's customs house served all areas well, and it was asserted by the commissioners that merchants 'received their cockets and certificates' reliably enough.

This document indicates that some plan was afoot to govern better Bristol's customs, as with

other ‘surveyed’ ports. Paulet is known to have been in favour of purchases of customs infrastructure in London,²⁵⁶ and generally motivated to control trade beyond and within English homeports.²⁵⁷ But also indicated are the limits of royal, or central customs governance, and the extent to which things were to change with central ordering by the end of reign of Elizabeth I in 1603. The use of ‘Her Highness’ Customs and Subsidies’ was emergent during the time of Elizabeth, and it indicates a formulation of institutional permanence and absolute legal right. We should consider the report Bristol’s aldermen gave of the ‘commonalty’ trading directly with ships and in the creeks. This deserves quoting in full, as it is a very rare reference to the overseas trade that occurred beyond the Crown’s, and thus also the historian’s view:

*‘...diverse persons do with their ‘plowes’ [large carts] bring corn, grain, leather, calf skins, victuals, and other commodities ... to boats, barracks and vessels lying at the banks [along the River Severn] ... and there do lade the same ... secretly by night & do transport the same into diverse parts beyond the seas and to other ports and creeks within the Realm without license or answering of the Queen’s duties’.*²⁵⁸

We see in this report the problem of infrastructural permeability through evasion, and it was a problem that also concerned major merchants, customers, and small folk alike. Pertaining particularly to the enquiries regarding the geography of the creeks along the river Severn, an undated chart survives in the *Cecil Papers* that maps its banks belonging to William Cecil, who as Principal Secretary at the time of the Stanbank Commission would have been knowledgeable of its results. Cecil himself may even have requested the distances of the creeks to create this map. In any case, the chart serves as

²⁵⁶ Dietz, B., [ed.], *The Port and Trade of Early Elizabethan London: Documents*, (London, 1972), p.1-2.

²⁵⁷ Loades, *The Life and Career of William Paulet*, p. 53.

²⁵⁸ E159/350, rot. 348; transcription by Dr Evan Jones; for further discussion of this tract see Jones, *Illicit Trade* 2013, p. 155.

a further clue to the emergent epistemology of governors in this context, and how mapping was linked to written commissions of investigation that discovered key elements of urban customs structures. In this image we see colour coding of sections of the River Severn and its cities and towns and creeks. Using red and black ink, certain ports and creeks are marked out, which itself probably relates to the categorisation of ‘head’ and ‘member’ ports generally as part of the various recent Surveys and Commissions from 1558. Suggesting a direct link with the Stanbank Commission are the clear relative distances scribed between each creek and haven. These relative distances would allow for a more accurate rendering of the inlets of the Severn River and Estuary. This indeed seems to have been the purpose of the map, alongside the categorising of ports. This was important when more accurately mapping the river’s accessibility [and structural permeability related to customs enforcement] where it allowed trade to make landfall by way of small boats in small inlets. The course of the Severn is represented as flowing 90-degrees around from South to the West, reflecting the Christian orientation that in effect placed East as North, placing the biblical world of the Middle-East above the world.²⁵⁹ But the general course of the river is also straightened out by the projection. Aside from these “errors”, the important thing for the mappers was where the creeks and head and member ports actually were, and how the flow of trade might be better measured. There is indicated the problem of the limited level of accuracy attainable at this time. This plan was an item of curiosity and artistry, but still was a device that shows action was being undertaken in the customs.²⁶⁰

So in Bristol, at least, very little was known by outsiders about infrastructure, ownership, rents, and local topography, indeed even where customs were collected. This should be surprising given the common assertion the English customs were uniquely national in scope. A lack of local knowledge of the ‘centre’, including of local ownership structures, meant that any prospective improvement projects would necessarily depend on the goodwill of people such as Mayor Stanbank. It seems likely that such established figures - who in the case of Bristol and elsewhere were amply represented by overseas, or ‘mere’ merchants, or otherwise involved in overseas commerce – presumably would not wish for any change to the status quo if that meant increased Crown taxation and weakening civic governance.²⁶¹ However, some citizens evidently wished the monarchy to extend its authority and taxation locally and offered help in this regard. ‘Allies’ of the Crown emerge in the records who saw benefits, personal and otherwise, in the growing of royal influence over these urban corporate regimes.

²⁵⁹ Evelyn Edson, *Mapping Time and Space: How Medieval Mapmakers Viewed Their World*, (London, 1997).

²⁶⁰ Such maps were made for the pleasure of courtiers and kings as much as planning, see: R. Kagen & B. Schmidt, ‘Maps in the Early Modern State: Official Cartography’, in, David Woodward (ed.), *The History of Cartography: Cartography in the European Renaissance, Vol. 3, Part 1.*, (Chicago & London, 2007).

²⁶¹ Jones, *Inside the Illicit Economy*.

Customs into Taxes, and their Permeability

The 'Yoke' of Taxation - 1558

The Tudor Impositions of 1558 compared to those of the Stuart period are an oblique historical subject. They only are mentioned fleetingly in economic histories. Even in a chapter entitled 'Tudor commercial trends and policy', by F.J. Fisher, impost 'taxation' goes entirely unmentioned.²⁶² Economic historians have used customs accounts that count the cloth impost, but have not considered the creation of that impost as a generator of the accounts studied. Below we deal with some of the ramifications of this tax, which appears to feature most prominently evasion and embezzlement, before turning to its accounts and administration that were specifically designed in the 1560s to confront the problem of fraud and evasion.

The significant changes indicated in the 1558 'impost' customs demonstrate a tax that was significantly different from those customs it fell alongside. Falling on new commodities, the Imposts were far more valuable than the many customs rights, and they were legitimised virtually solely by royal 'prerogative'. The imposts were akin to medieval *maltots* and other extraordinary customs long paid intermittently during time of war. They were to be measured and quantified as never before, and moreover with mathematical exactitude. Politically, they were 'absolute' royal rights, far removed from the old negotiated and varying 'guild-ruler' relationship.²⁶³ For these reasons, Miles described imposts as 'taxes' in 1601, whereas 'customs' are presented as rights.²⁶⁴

We have seen that pre-modern customs taxation was a complex 'field', as Thomas Miles' put it²⁶⁵ due to the variegated interpersonal and corporate world that changed across space and time. Measurement, application and governance of customs was typically localised, and difficult to understand as a whole by contemporaries and historians alike. Thus, some records of attempts in the 1550-60s not only to understand the royal customs revenues, but also to understand them with an intention of augmenting them have been introduced. This process of 'understanding' during the 1550s seems to have been directly connected with plans for the Imposts in 1558, judging by their close timing.

²⁶² Corfield & Harte (eds.), *London and the English Economy*, pp. 81-104. Especially worrying is the fact that the impost levied on cloth from 1558 seems to have introduced taxation over that native industry, where cloth customs duties were previously only paid by foreigners; in Fisher's dataset drawn from customs takings from English cloth exports this factor goes unexplained. Braddick considers them as 'prerogative taxation', heralding later 'revenue taxation' in his, *The Nerves of State*, pp. 12-16 - they were apart of the 'rise of the tax state'.

²⁶³ Ogilvie, *Institutions and European Trade*.

²⁶⁴ For this distinction, see, Braddick, *The Nerves of State*, pp. 13-14.

²⁶⁵ Miles, *The Customer's Apology*.

James C Scott wrote of a tendency of central states to simplify, synopsis and govern complex natural and social and economic systems, such as scientific forestry, another prime example he gives being taxation and weights and measures, in order to more easily exploit potential profitable parts of a larger resource. Through the creation of useful information about the most profitable aspects of wealth and resources in the world, the dominant improver can master his domain by cultivating and enlarging the key parts. In Scott's example, central-state management of Prussian forests in the seventeenth-century cultivated certain trees selected for their productive capacity. Thereafter they are studied and their attributes and yield often recorded by technical means. Other native species are made redundant and destroyed as the profitable species push out the undesired components of the forest.²⁶⁶ So to, in the sixteenth-century English customs tariffs and taxes certain key parts of the economy are selected for cultivation and exploitation, whilst older forms are allowed to die out.

Wine had always been relatively highly charged with duties, but beer and English cloth were new objects for taxation, and were clearly targeted after the loss of Calais in 1558. An authority on the European medieval cloth trade, John Munro wrote of cloth: 'No form of manufacturing had a greater impact upon the economy and society of medieval Europe than did those industries producing cloths from various kinds of wool'.²⁶⁷ In England, with the entry of state taxation into this industry, two worlds became further entangled, the one socio-economic, and the other royal and fiscal. The cloth species in the forest of the English economy can be considered plentiful, of high commercial value, and until 1558 relatively unexploited by English monarchs. The cultivation of cloth and relevant taxation included numerous ordering interventions that largely involved measurement and recording, which aimed to ensure customers and merchants followed new rules, and reckoned accurately with the exchequer. The imposts were critical in this period of change yet their historical significance as state taxes is not at all obvious partly as few sources survive. Perhaps this is why they occasion very small mention in economic, political, and even fiscal literature, where one might presume there would be more interest.²⁶⁸ The Tudor imposts appear briefly in literature one would expect to find them, and as a fiscal mechanism that simply improves previous analogous customs traditions.²⁶⁹ Tudor imposts in fact connect with their more significant direct descendants, which were a key political issue in the early seventeenth century, and used as prime justification for rebellion in the English Civil War. Indeed, at

²⁶⁶ Scott, *Seeing like a State*, p. 22-3: 'State agents have no interest - nor should they - in describing an entire social reality, any more than the scientific forester an interest in describing the ecology of a forest in detail. Their abstraction and simplifications are disciplined by a small number of objectives...'

²⁶⁷ Munro in, *The Cambridge History of Western Textiles*, p. 181.

²⁶⁸ Frederick Dietz, still the authority on this subject devotes one short paragraph to the imposts, stating they contributed to a 'fairer share to the necessities of State', Dietz, *English Government*; for imposts, see also, Jones, *Inside the Illicit Economy*, who considers them more significant, believing they made smuggling more common, also, Braddick *Nerves of State*, pp. 53-4.

²⁶⁹ E.g., Dietz, *English Public Finance*; contrast this with Jones, *Inside the Illicit Economy*, a work that accounts more for their heightened value.

this time, parliamentarians were of the opinion that their imposition was an ‘absolute prerogative’, and this was an issue that was toxic in negotiations between the Monarchy and Parliament in events leading to the Civil War of the 1640s.²⁷⁰ Lawrence Stone suggested that imposts as ‘arbitrary taxation’, with religion, predominated as ‘triggers’ of the outbreak of the English Civil War itself in 1642.²⁷¹ The Elizabethan impositions augured these politically toxic charges, and created controversy of a different kind, and in a different, perhaps more deferential political culture surrounding the Tudor monarchy.

But what were imposts? First is the rather strange appellation, which seems to particularly under-perform when describing something natural, established and legitimate - such as ‘customs’. This is simply because they were clearly not natural to anyone in the Tudor regime because they were emergency, and probably initially envisaged as temporary taxes. Curiously, the imposts very quickly became subsumed under the Elizabethan style: Her Majesty’s Customs and Subsidies. There seems to be a process of legitimisation in such language. Thinking back to Bloch’s statement at the beginning of this Chapter, and in the receptive Tudor political climate, a certain amount of social disinterestedness has only added to their historical oversight. The imposts do seem to converge with existing customs and subsidies, which were fundamentally different in their philosophy in terms of their actual collection. There is evidence that the 1558 Imposts were intended to be temporary ‘extraordinary’ levies, which would further explain their unique name. This would make the imposts subject to the medieval political settlement known as *causa finalis*, whereby indirect taxation, unlike modern variants, was temporarily levied to pay for emergencies and other “just causes”, and to exist but temporarily.²⁷² However, they were not voluntarily abolished, and quickly converged with the “Customs”.

Thomas Miles, a Customer of Sandwich, and one of the only recorded Elizabethan commentators on economic issues relating to the Customs, described imposts as a ‘tax’ alongside traditional customs and subsidies. Miles viewed the imposts as ‘taxes, laid...beyond [customs and subsidies], not so much by law as by discretion’.²⁷³ Whereas in ‘earlier times’ imposts had been challenged, now ‘all persons refuse to argue thereof...the rather for that being in nature irregular or litigious’. So the sensible approach at this time, according to Miles was to quietly accept the ‘taxes’ for

²⁷⁰ Croft, ‘Bates Case’; the by-then expanded Imposts, combined with the ‘forced’ loan of Ship Money were viewed as ‘illegal’ by many Parliamentarians in the years leading up to civil war, see, Conrad Russell, *The Causes of the English Civil War*, (Oxford, 1990), p. 179-80. Jones, *Inside the Illicit Economy*, pp. 33-4.

²⁷¹ Lawrence Stone, *The Causes of the English Revolution, 1529-1642*, (London, 1972), p. 136.

²⁷² Eberhard Issenmann, in, Bonney, *Economic Systems* (1995), p. 32. *Cause Finalis* referred to the agreement to cease extraordinary taxation upon the expiration of the taxes’ cause, for example a war.

²⁷³ Miles, *The Customer’s Apology*.

the sake of peace, and to avoid appearing 'litigious'.²⁷⁴ Miles hints at the 'unknown' and 'uncertain' nature of the *continuation* of the imposts. However, Miles was writing directly for the benefit of the Privy Councillors, and so was no doubt careful with his words.

There were precursors to the Tudor imposts at home and abroad,²⁷⁵ and in an abridgement to Miles work, imposts are presented as being essentially foreign in nature, and there was, for Miles a great difference between the 'sovereign's English *Customs*, as opposed to 'Italian Impositions', and 'Spanish Imposts'.²⁷⁶ In the Low Countries during the wars with Spain, arbitrary and very valuable trade-taxation was also levied, and ultimately paid for the wars in those territories from around 1572. Martial and exceptional circumstances created the need for impositions on trade.²⁷⁷ One merchant at the time of the English impositions referred to the 'foreign yoke' of this kind of trade taxation: 'I believe there is no Englishman that knoweth the government of other countries and the great impositions wherewith the people be yoked, but perceiveth and confeseth that this realm in respect of others is only free.'²⁷⁸ The yoke of taxation had precedent in England, however, and the jurist Sir Mathew Hale (1609-76) described some of the first great wool levies of Edward III as 'imposts', equating these with the older description of wartime maltots on wool: that is, illegitimate, burdensome taxation levied without the agreement of Parliament and/or merchant councils.²⁷⁹ As charges, imposts were justified by the old notion of a 'just cause' for heavy taxation due to the threat of armed invasion, religious war in Europe, and the English Reformation. But with a long-term emergency footing, the Tudor imposts were maintained and expanded well into the 1600s.

Even Jean Bodin (1530-96), the great advocate of royal absolute rights, took a dim view of French royal 'impositions' outside of *extraordinary* circumstances in his *The Six Books of a Commonweal* published originally in 1576. These were 'excessive' for the thinker, who wrote 'nothing does sooner cause changes, seditions, and ruins of states than excessive charges and imposts'.²⁸⁰ Imposts were not then compatible with traditional kingship, according to one of monarchy's greatest advocates. Writing in the context of the bloody northern Religious Wars of the late-sixteenth century, conservative writers aimed to avoid the breaking of a conservative vision of kingship, and thus also social and political

²⁷⁴ Litigiousness was then a particularly negative trait in light of increased uses of the civil courts around this time: see e.g. Brooks, *Pettifoggers and Vipers of the Commonwealth*.

²⁷⁵ Braddick, *The Nerves of State* 1997, p. 50.

²⁷⁶ Thomas Miles, *An Abridgement of the Customer's Apology*, (London, 1613), p. 3. STC 1320.05.

²⁷⁷ James D. Tracy, 'Holland's New Fiscal Regime, 1572-1576', in, Oscar Gelderblom (ed.), *The Political Economy of the Dutch Republic*, (Farnham, 2009).

²⁷⁸ John Hales, 20 March, 1559, *State Papers Domestic Elizabeth*, Vol. III, No 40, transcribed in Tawney, R.H., & Eileen Power, *Tudor Economic Documents*, (3 vols.) (London, 1951), Vol. II, pp. 223-6.

²⁷⁹ Hargrave (ed.), *Collection of Tracts* 1787.

²⁸⁰ Skinner, *The Foundations of Modern Political Thought*, p. 297.

order. The Tudor Imposts had precedent across major polities of Western Europe. In his *Description of the Low Countries*, translated for Lord Burghley in 1593, the Italian Ludovico Guicciardini wrote that Antwerp ‘paid nothing to the Prince (the Duke of Brabant) of ordinary, but sometimes aided him with money and sometimes granteth him impostes extraordinary to gratify him’.²⁸¹

As the name suggests, and judging by the military urgency surrounding their imposition, it seems the English impositions of Mary I were literally intended to be emergency taxes, demanded, imposed and justified by the old notion of onerous taxation requiring urgent public necessity.²⁸² They were not negotiated with Parliament, with which there is no record of discussion around the time of their imposition in 1558. Of course, Parliament only possessed competency over the subsidies, not these royal absolute tariffs. But if the impostes were debated in Parliament then some at least may have been surprisingly receptive in light of contemporary religious fervour and the foreign military threat. This fearful atmosphere pervaded late-Tudor politics, and Elizabeth's succession and reign was of course tumultuous and uncertain from the start. One gets a sense of the atmosphere and attitude in 1566 toward a new Parliamentary Subsidy, requested despite England technically being at peace, in a speech by MP Sir Ralph Sadler, who, clearly incensed by recent murders of French protestants that would culminate in the St Bartholomew's Day with other massacres in 1572, called for the ‘protectrix’ Queen ‘to arm herself... and to furnish her coffers with money’, for the ‘Popish confederacy’ with the French King and ‘other princes’ threatened invasion to restore Roman Catholicism to England at any time.²⁸³ Moreover, for Sadler, to the west were the ‘barbarous’ Irish to be subdued and brought to ‘civility and obedience’. Scotland's alliance with France might have also been mentioned, making for an English siege mentality. Catholic enemies surrounded England also, and a fifth column existed internally in English recusancy, as Sadler ominously noted. Charges including a new subsidy were called for beyond ‘The prince's ordinary revenue’, which would ‘not suffice nor extend to maintain such extraordinary charges’. In light of such perils, surely men would be ‘willing [to] depart with a small portion of their goods as they may well forbear’. Forbear ‘charges’ they might, but as was noted at the close of the first Elizabethan parliament of 1559, subjects had been recently ‘well nigh continually charged and burdened with [customs]’, and for this, Elizabeth was said to be troubled when asking for more money.²⁸⁴ This reference may indeed relate directly to the impostes and forced loans levied in the previous year by Mary I, who died only months before this apology.

²⁸¹ Ludovico Guicciardini, *Description of the Low Countries*, (Amsterdam, 1976), p. 28. S.T.C. No. 12463.

²⁸² Passim Isenmann, in Bonney (ed.) *Economic Systems* 1995, pp. 31-6.

²⁸³ ‘Ralph Sadler's speech on the subsidy and succession’, 1566, BL Add. 33,591, fos. 8-11; published in T.E. Hartley (ed.), *Proceedings in the Parliaments of Elizabeth I, Vol. I, 1558-1581*, (Leicester, 1981), pp. 141-4.

²⁸⁴ ‘Lord Keeper's Speech at close of Parliament’, 8 May 1559, Harley 5,176, fos. 110-14, in, Hartley, *Proceedings* 1981, p. 48.

Belligerent rhetoric in Elizabethan Parliaments indicates the sense of emergency at the time. This atmosphere goes to explain the series of Statutes at the start of Elizabeth's reign that aimed to tighten rules around manufacturing, trade, and its taxation. Related to the Marian imposts in 1558 was undoubtedly the loss of Calais that same year. One discerns from records in the State Papers the anxious commands by Mary's counsellors issued to the shires for soldiers to be equipped for the recapture of Calais in January 1558. It had fallen after a long siege earlier that month to the Duke of Guise.²⁸⁵ Winter storms obstructed manoeuvres, adding to the difficulties of the response, and the sense of disaster. Demands for the forced loan were dispatched to the shires for military expenses, and the 1545 Act of Usury was to be suspended if the citizenry of London would lend the crown the huge sum of 100,000 Marks towards the expected expedition.²⁸⁶ However, Calais, "The chief jewel of the Realm", and the last English continental foothold, was never to be recaptured, and was soon lost forever in the terms of the Treaty of Cateau-Cambresis (1559). Under the stormy skies of January 1558, the final failure of the town's defences was clearly felt as an unexpected and total disaster for the Crown. Distress can be detected in the correspondence of Mary Tudor and her councillors as they desperately tried to muster the forces necessary to break the siege. It was even feared that the French forces might invade England.²⁸⁷ This traumatic loss formed the backdrop for the dramatic and punitive customs rates levied later that year – in particular that levied on French wines, on which an ineffective embargo was generally in place intermittently during The Hundred Years War. Calais was largely a dynastic commercial concern of the Kings of England. When the English wool staple moved to Bruges in 1558-9, there under a new prince, it was clear that something would need to give to offset what was mainly a fiscal dead loss.

Related to the recently concluded war with France there was originally a punitive angle to Mary's imposts, particularly where they were levied with relation to the circumvention of the associated French embargo. With so much trade restricted in times of war, especially by the Tudors, the relationship of imposts to the growing method of *prohibition licensing* is thus unsurprising. But one way or another, large sums of money would always buy exemption.²⁸⁸ In a powerful absolute-type monarchy with the monarch as patriarch, the idea of impost was virtually the wielding of judicious rule, akin to commands of the head of a strictly governed household in time of strife. Economic succour to

²⁸⁵ Cal. SP 10, pp. 96-119 for the urgent search of finance and manpower at short notice.

²⁸⁶ Calendar of state papers (Cal.): SP10/12 fol. 52. This would allow for interest to be charged by lenders.

²⁸⁷ Ramsay, *The City of London*, p. 147.

²⁸⁸ Prohibition-licencing followed a general principal of royal control, or cartelisation. The Staple system was essentially protected and restricted by monopoly rights. Moreover one can view all trade as being restrictive through exclusive corporate rights to trade, such as the Guild of Vintners for wine, Mercers and cloth wholesale trade, which strictly governed market access in towns. In all ports only certain types of people with the right affiliations were permitted to partake in overseas trade.

foreign enemies by the common exportation of military resources such as leather, metals, horses, and artillery was literally treasonous. Furthermore, in the moral economy strict royal governance was rationalised, even expected by society at large by the very real threats of local dearth, particularly of grain and livestock.

Levied in the final spring months of the life of Queen Mary I in 1558, the Tudor imposts were imposed, which remains the best description, by a series of orders from the Privy Council on the export of cloth, beers,²⁸⁹ and the importation of French wine.²⁹⁰ Judging from the extremity of the value of the wine impost, and the rhetoric that surrounded its creation in law, we find the clearest example of the punitive edge to the Tudor imposts. The object of punishment was the merchant who continued the ancient wine trade with Bordeaux despite general prohibition. During the previous war with France, the wine continued to flow:²⁹¹ 'Whereas the Queen's Majesty at the overture and beginning of the wars with France did by Her Highness' proclamation warn her loving subjects to forbear all traffic...with any of the French Nation...her highness is given to understand that...diverse and sundry of her subjects do nevertheless by indirect means bring...wines.'²⁹² The proclamation goes on to advertise a special licence made available to those who could afford it.

On the 27th April 1558 the Privy Council introduced the impost on wines, initially at the level of 27s 8d per 'tun' of wine, 'besides the ordinary custom'.²⁹³ Over the coming few years the impost was increased to at least 50s 4d,²⁹⁴ and was pushed as high as 53s 4d.²⁹⁵ However, the exact timeline is somewhat uncertain. The subsidy of 'tunnage', which remained in place was just 3s per tun on wine. Therefore, quantitatively, an unprecedented acceleration in the value of royal customs taxation occurred at this time. Moreover, the tax itself seemed to follow the principal that the wine trade benefitted a dangerous enemy, and thus the Impost would act as a general license, or protective tariff, where previous licensing had failed. Strikingly, such an enormous levy was simply ordered by Queen Mary's ministers without any recorded formal recourse to Parliament, or any other political body, for example

²⁸⁹ Hops for fermenting beer rather than fermenters such as honey were only introduced from the Netherlands in the 1540s. Export 'Strong Beer' was typically sent to the Low Countries, and was subject to numerous general prohibitions. Jones *Inside the Illicit Economy*, p. 27.

²⁹⁰ The imposition of the additional duties on wine and beer were ordered by what is now misleadingly known as an 'Act' of the Privy Council', published as the *Acts of the Privy Council* series from the 1890s.

²⁹¹ Such circumvention, it is suggested, was and would increasingly be a primary problem for the Crown when regulating and taxing commerce, and will be considered at length in the following chapters.

²⁹² 'Prohibiting Import of French Wines', by order of Privy Council, Greenwich, 30 March 1558, in, Paul L. Hughes & James F. Larkin (eds.), *Tudor Royal Proclamations, Vol. II: The Later Tudors (1553-1587)*, (New haven & London, 1969), pp. 85-6.

²⁹³ *Acts of the Privy Council*, Vol. VI., p. 305, 27 April 1558: figure of 27s 8d confirmed by original document. Eleven councillors are recorded as being present on this day, including William Cecil as Principal Secretary, and Winchester as Lord Treasurer.

²⁹⁴ The reference to 50s 4d, in BL *Calendar Patent Rolls* 1564-66. p117.

²⁹⁵ Jones, *Inside the Illicit Economy*, p. 33, (figure not cited in publication).

the Guild of Vintners. The wine Impost was a large addition to the Subsidy of Tunnage and royal purveyance customs, but it indicates significant discontinuity also by its autocratic implementation. However, the wine impost really formalised an existing system of punitive taxation and licensing. In the same written order, export beer was levied with the ten shilling per tun impost, where it was previously untaxed. Following the typically brief format of the records of the Privy Council orders, the ordinance is unfortunately detailed in just a few lines in the form of a memorandum.

With an equally great degree of force, an impost on cloth exports was set at 6s 8d, levied in addition to the old Poundage custom of 1s 2d. Five sessions of the privy council occurred concerning the cloth impost between 21 January and 10 April 1559.²⁹⁶ These five brief references in the orders of the Privy Council concern negotiations with the London Merchant Adventurers, and are all that can be found of the cloth impost in the records of this council. A bill, which is a proposed law, is mentioned that had been delivered to the 'Lord Great Seal' under Mary, that is, the Keeper of Royal Seal who would finally certify the unknown Bill.²⁹⁷ The wine impost was better documented at the privy council under Mary I, just prior to her death in November 1558, but no record has been found for the original order for the cloth impost. A note in books published in 1558 that publicized the new customs rates explained that 'more wool is made into cloth within our realm' than ever before, and that the rates on cloth were established to keep pace with this change to 'maintain our customs as the most ancient and certain revenue of our crown'.²⁹⁸

With a new Queen, from January, five memoranda record the reaction of the cloth merchants to the cloth impost, indicating that cloth merchants delayed in their response. It seems that they could not agree on their proper representation. Finally, on the 20 March 1559 the Corporation was ordered to pay the impost 'without impeachment...until it shall be signified by the Queen's Majesty what number of cloths and of what sort they shall ship'.²⁹⁹ This last order is unclear, but it further suggests that the cloth impost was initially levied temporarily, and it is possible that a different settlement with the corporation based on licensing was being considered, i.e. '...what number of cloths and what sort they shall ship...'. However, nestled among thousands of other day-to-day affairs, the impost had been effectively enacted by the Council.

The merchants did finally manage to find their spokesman in merchant John Hales, who gives a good impression of the careful strategy employed by cloth merchants. In the face of the swift law

²⁹⁶ *Acts of the Privy Council, Vol. 7, 1558-70*, p. 48, 52-4, 69, 83.

²⁹⁷ *Ibid*, p. 54.

²⁹⁸ Lansdowne MSS., 3, fol. 143, quoted in, Dietz, *English Government*, p. 208. This is taken from an original preamble to imposts, in *The Book of Rates* of 1558.

²⁹⁹ *Acts of the Privy Council, Vol. 7*, p. 69.

making of the Privy Council, Hale managed to petition on the same day as the final memorandum, with a letter also dated 20 March 1559.³⁰⁰ With the elaborate modest and deferential style typical of the time, Hale writes of his embarrassment for being solicited by ‘The merchants of London who as it seemeth, be at the extremity of making or marryng, repair to me and utter their Greifs for this new imposition on cloths, which should be laid on them, as though I might do them good, which I know I cannot...ye may after do that your wisdom shall think good’. Such a style indicates the complex forms used in addressing majesty, and the necessity to imitate the fashions of courtly discourse. Extreme obsequiousness at this time has been termed by one historian as *courtesy*, and a relation to older codes of chivalry.³⁰¹ But this language sits somewhat awkwardly in a climate of emergency and tough, punitive measures. Indeed, after this display of modesty and supplication, one finds harder truths in his letter. According to Hales the impositions would have broad negative implications for the Commonwealth, foreign trade, and rural industry, encourage neighbouring and still Roman Catholic ‘Dutchland’, and benefit foreign merchants - whom he says were often spies for enemy ruler. He states that the ‘riches and wealth of the realm consists at this present in making and uttering of the cloth’. But the 6s 8d impost would erode the entire profits from the ‘uttering’ of English cloth for merchants, who might no longer be disposed to continue the trade at all. The queen’s and ‘the nobles’ revenues would decline. The ‘nobles’ represent those who derived income from the customs locally. Following the contemporary understanding of the unity of the commonwealth, he writes that the ‘whole must prosper in society along with the parts when making laws of government...’. By Seeking the Queen’s profit and not hurting the wider body ‘ye do but your [royal] duty well’. This statement suggests the fact that a greater proportion of national wealth would be channelled into the Treasury, which did not reflect Hales’ vision of the ideal monarch, who should not derive ‘profit’ from the ‘whole’, and in this case the whole encompassed the clothing industry of the ‘poorer sort’.

A tariff of 6s 8d per cloth had evidently been considered before, only under the old parliamentary subsidy framework, rather than royal fiat. Around 1551 a petition against the charge survives that gives ‘reasons why Parliament, when granting subsidies of customs in wares, always excepts cloths to pay the old customs’.³⁰² The reasons given by the unknown author emphasise the susceptibility of the cloth trade to price pressures and foreign competition, a fragility that would be exacerbated by the levying of new customs, but also the low wealth of that tax base. At this time, the author [as mentioned above] points to harmony where the staplers and foreign merchants shipped the best wools, paying their ancient customs, whilst the ‘refuse or coarse wools’ used for the making and

³⁰⁰ John Hales petition, transcribed in, Richard Tawney & Eileen Power (eds.), *Tudor Economic Documents*, Vol. 2, (London, 1924:1951), pp. 223-6.

³⁰¹ Zaller, Robert, *The Discourse of Legitimacy in Early Modern England*, (Stanford, 2007).

³⁰² SP 10/13, no. 82, ‘Arguments against raising custom on cloths, by D.’

export of relatively low value cloth remained exempt as the prime resource of the common folk.

Hale wrote that Burgundian competition would directly benefit from this charge and increase their production of cloth made from raw English wool. The upshot was that 'the towns of the Low Countries would flourish, and our subjects, towns and villages decay, many thousands beg, our navy and merchants be destroyed, and many other enormities.' The author compares this potential folly to the debasement of English coinage that brought short-term gains for Henry VIII, but in the end resulted in disaster.³⁰³ At this time, a previous attempt by Thomas Cromwell to raise a new cloth custom had been defeated by the merchants. These earlier attempts point to the requirement of perceived urgency for their implementation, one that emerged in the closing years of Mary I. This emergency allowed for the taxation of cloth, but as an absolute imposition rather than a parliamentary aid. In 1566 Ralph Sadler in his speech on the subsidy stated 'it is a point of wisdom in the time of peace to provide for the war.'³⁰⁴ Mary's Imposts were implied as being essential to this purpose. And even John Hale in the end accepted the need to further fund his queen in 1559 in his letter regarding the cloth impost. Conceding that the English were taxed relatively lightly, he pleaded for the continuation of the status quo where merchants would provide for the monarchy as they had always done, that is, through generous loans, 'aids', and generally less formal forms of trade-taxation.³⁰⁵ The Calais staplers evidently discussed a donation of 'a benevolence of money' for the recapture of Calais in 1559.³⁰⁶ This mirrored the old principal of immediate financial support and loans for the monarchy in times of emergency, as opposed to regularized taxation. With a copy of privileges granted by the Lords and City of Bruges for the reestablishment of their staple there, there are 'notes' for 'aids towards the recovery of Calais': 'a benevolence of money for three or four months, to be paid monthly and employed in pay of soldiers' *might* be paid. And '[M]en, horses, and armour' *could* be provided by 'by the nobility, men of means, and towns according to their several abilities'. And the staplers *could* provide the capital, with landowners and corporations supplying the soldiery and material resources. But the note suggests that although 'Extraordinary impositions on merchandise will probably not be well liked', the benevolence and suggested muster would come surely 'to the knowledge of the French before the thing can be done'. There seems to be a suggestion from the staplers here that Elizabeth I

³⁰³ John Gould, *The Great Debasement: Currency and the Economy in Mid-Tudor England*, (Oxford, 1970).

³⁰⁴ Ralph Sadler's speech on the subsidy and succession', in Hartley, *Proceedings in the Parliaments*, pp. 141-4.

³⁰⁵ 'For I do imagine, and also partly I know, how the revenues of the Crown be much abated. And yet if they were not, if they be not such as be able to maintain the state and to defend it from foreign power, of necessity they must be increased. And I believe there is no Englishman that knoweth the government of other countries and the great impositions wherewith the people be yoked, but perceiveth and confeseth that this realm in respect of others is only free, and will not only desire that it may so continue, but also will be glad to help that it may so continue.' John Hale, in, Tawney and Power (eds.), *Economic Documents*, Vol. II.

³⁰⁶ *Cal. of State Papers*, Eliz I Vol. IX, 47, p. 496. 1559.

would be wise to levy 'extraordinary impositions' on other trades, as the benevolence and 'aids' would not achieve the goal of reclaiming Calais. Perhaps then the staplers preferred merchants dealing in other goods to pay the expense of the town's recapture. They indeed were now comfortably accommodated by the City of Bruges, and under remarkably favourable terms. The staplers had seemingly abandoned the Calais Staple, and perhaps this was one reason why Calais was left to the Guises in treaty negotiations with the French king that same year.

The imposts were remarkably productive from the start. Despite their weight and novelty, they persisted and maintained levels of indirect taxation. They were certainly far easier to impose than direct taxation, which was generally more politically problematic where it was taken directly from property of wealthy individuals. In theory, much of the cost of imposts and indirect taxation was borne by the end consumer of English cloth, and this consumer base is considered by historians to have been dramatically expanding, creating profit margins that offset the increased costs that Hale feared. Although there is evidence that in the short term the cloth trade was affected as the Adventurers predicted, the market saw secular growth during the Elizabethan period, which offset the affect of the value of the duties. This would in part explain the continuation of the cloth impost. Judging by one contemporary survey made for William Cecil, the Tudor monarchy was left with a 243% increase in customs revenues from 1557 to 1558. That is to say a total rise in customs revenues from 29,315, derived largely from wool Staple, but including myriad customs and subsidies, to 82,797 pounds in 1558. 33,000 of this increase resulted from the imposts, with the rest derived mainly from increased poundage rates on other wares.³⁰⁷ Such was the degree of change that from 1558 that impost taxation fundamentally departed from the medieval forest of the customs. The imposts contributed to the Tudor monarchy that was beginning to look like a tax-state, with relatively high and constant trade-tax revenues. Now this regime would require a fitting administration - a veritable 'modern practice of the exchequer'. In fact, a large-scale administration was difficult to implement, and the embarrassment of riches that were the new trade taxes generated new and specific problems.

An Act of Frauds (Jan-May 1559)

One should not presume that the Privy Council was acting unilaterally by its private, closed-doors orders. We see that the councillors directly negotiated with elite cloth merchants during the creation of the imposts on cloth. The impositions on beer and wine have left no surviving records of state correspondence. The advancement of the royal imposts would find a surprisingly staunch ally in

³⁰⁷ Lansdowne Mss., 4, f. 182, 'an estimate or report on the revenues for the year 1559-60 prepared for Cecil, and annotated in his hand (Dietz's title).' in, Dietz, *Government Finance*, p. 208.

Parliament, also. Indeed, even the people who were to pay the cloth impost, the Merchants Adventurers, were ultimately resigned to the necessity of the 'foreign yoke' of absolutist impositions being introduced within English shores, despite warning of the negative affects on the health of foreign trade, and especially the price of cloth in continental markets. There seemed to be the concession that an old order that saw a monarch provided for as and when need arose would no longer suffice and many believed that the status quo was leading to great danger and disorder where the monarchy more money more frequently. This was a point even conceded by the Adventurers' spokesman, John Hale, in his petition. Furthermore, the diplomatic situation was perceived on the whole as legitimate rationale for the new duties, a temporary expediency that made sense to anyone aware of the uncertainties and pressing threats of the day. It is unsurprising therefore in this political climate that in the opening Parliament of Elizabeth's reign between January and May 1559, laws were made to improve the royal income from impositions. These acts are revealing of the perceived need for money, but also the essential problems when practically exacting the taxes desired in the face of dire foreign and domestic threats to the monarchy.

In the 1559 Parliament the customary subsidy of tunnage and poundage was enacted, and further another type of subsidy known as the fifteenth and tenth - direct taxation collected by local officers and based proportionally on the value of personal property. It should be remembered that Parliaments concerned themselves particularly with the grant of extraordinary taxation, i.e. subsidies, grants, and 'aids'. They were in large part a venue of negotiation for the provision of money to the monarchy. However, laws also concerned the regulation of the economy, especially the wool industry. With regard to the customs, one Parliamentary Act of this session deserves particular attention for its bearing on the changes wrought generally in the customs. The preamble, or rationale, to the 1559 Act's provisions makes abundantly clear the problem of port-jurisdiction, and what I have called *infrastructural permeability*, and in pungently moralising terms. It describes how the Lords and Commons assembled at Parliament, before the Queen, declared that the Customs and Subsidies were 'an ancient revenue annexed and united to your Imperial Crown, and hath since Edward III, and other of your most Noble Progenitors, amounted to great and notable sums of Money'.³⁰⁸ However, 'of late years many greedy and covetous persons respecting more their private Gain and Commodity than their Duty and Allegiance or the Common Profit of the Realm...[convey] their Goods and Merchandise out of Creeks

³⁰⁸ In this history we see that these duties were considered 'united' and 'annexed' from the late-fourteenth century. This reflects the augmenting and corraling by Edward III of earlier equivalent duties. Notice 'Imperial Crown' is used, reflecting the significant vision that Elizabeth I ruled over an Empire, a notion propounded by her father, Henry VIII (see above).

and Places where no Customer is resident, as also by or through the Negligence or Corruption of the Customer Searcher or other Officer where they be resident...³⁰⁹

The flexibility of landing and lading merchandise at unspecified locations was clearly allowing for evasion according to the drafters of the law. Worse, where a customer was ‘resident’ at certain ‘Creeks and Places’ in England, the ‘Negligence or Corruption of the Searcher or other Officer...as by divers other fraudulent, undue and subtle Practices and Devices’ allowed goods to pass duty free. No doubt there was plenty of evasion in the creeks of England, but the primary concern was for avoidance on the part of the customs officers. Winchester argued only a few months before this Parliament against the peculiar methods for weighing adopted by the staplers. Both in accounting, but also the physical movements of goods, rules stipulating procedure were becoming an object of concern. The freedom to reckon with Crown through corporate or other independent methods was leading to unaffordable losses in customs revenues. The tone taken in the Parliamentary Statute reflects harshness and the absolute and legalistic stance that was increasingly employed against related norms. One senses that the London staplers were to be treated more temperately by the Privy Council when compared with feckless citizen-officers of far away towns, who being more multitudinous and unknown, perhaps would require a more strong-arm approach.

The 1559 ‘act of frauds’ restricted the movement of all merchandise [excepting fish, which was untaxed] to daylight hours. Furthermore, goods should now only be moved in ‘some open Quay or Wharf’, where an officer or their deputy had been resident for at least ten years. Here is clear evidence for the general desire to restrict trade to certain locations and times in order to better collect the customs and subsidies. This is not fundamentally different to the control afforded over taxation by the old staple towns and regime, except now Parliament with the Crown aimed to regulate certain English ports directly rather than leaving their government to local town councils, many previously having been home staple ports. Moreover, wool and other trades of the staple were not at issue here, but rather the more extensive English trade in cloth, wines and beer, now touched by the imposts. With this in mind, it seems clear why Parliament legislated “nationally” from this point, where the great trades and taxation were at issue. Now, upon moving goods to or from ships or boats, the man responsible for the vessel (the Master or Purser etc.) must enter, or have the officer enter into the ‘Books of any customer or other Officers of any Port or Haven within the Realm...the very true owner’ of the goods. Also, such goods should not be ‘bargained or contracted’ before their proper entry into the ‘Books’. Customers prior to 1565 kept accounting books privately and in varying forms, but now the “Queen’s Original Books” were despatched to be used to record trade instead. However, things traded could

³⁰⁹ Statute of Parliament, 1 Elizabeth, Ch. 11, ‘An Act limiting the times for laying on Land Merchandise from beyond the Seas, and touching Customs of Sweet Wines’, republished in *Statutes of the Realm*, (London, 1819), p. 372; the first entry to this act concerned: ‘Evasion of Customs on Exportation and Importation of Merchandise’.

pass through many hands, and it was a fairly simple task to assign ambiguous ownership to people who held exceptions from taxation, or paid lower rates. This would become a common theme for complaint where foreign highly taxed individuals ‘employed’ English merchants to trade in English goods by proxy.

For offences against the ‘true meaning’ of the rules, 100 pounds was the standard fine, and/or confiscation of all goods involved. This was a heavy fine, and it perhaps reflects the wealth of those who it was envisaged might pay the fines, but also the intended strictness of the law. Such fines were large also as they were shared equally between the crown and those who physically seized contraband, and were able to consequently prove its status as forfeit in the royal courts. This monetary equal share was long known, probably from Norman French, as the ‘moiety’. Significant exceptions to the Act are made for Marcher Lords and ‘Person, or Persons whatsoever Body Politic or Corporate’ possessing ‘Franchise Liberty’ over the customs and subsidies. Wales was to continue with its own ‘ancient customs’. Here we see again how many parts of the realm were governed independently. The Marches, including those in Wales and Ireland, were ruled directly by military governors, who collected customs in situ by their own methods. Liberties of people, individuals and city corporations also possessed extensive independence, and collected trade taxation locally, often paying the crown lump-sums, directly, either as farmers and other lessees, or chartered corporations with specific rights of taxation, or companies of people, most obviously the Company of staplers, now resident in Bruges. With the imposts, and the new laws introduced around them, we are considering the major homeports only, including Bristol, London, Hull, Newcastle, King’s Lynn, and Southampton. These ports were situated within a wider patchwork of Tudor and foreign jurisdictions, with which the crown negotiated customs taxation rights. Only months after the impositions levied by the council of Mary I, the first Parliament of her sister sought to tighten up regional customs systems. The focus on locations and times and generally movement of goods reflects the aims of the commissions that would ‘discover’ the customs and make recommendations for its reform over the next seven years or so. The commissions were the prime method whereby monarchy learnt about the geography and systems in English ports, knowledge that directly led to the new rules implemented quickly after this Act and the imposts of the same year.

There is something more interesting than the orders and laws of these years, which is that so many points of the acts and orders confront the problem of official dishonesty. Tudor economic regulation of the early Elizabethan period has been considered somewhat, but the curious pragmatic fixation these regulations had with dissimulation and simulation in the practices of trades has not been tackled (except by Evan Jones), which is surprising considering the great many economic laws from the time that clearly indicate such themes even in their original titles. ‘Subtile Practices and Devices’ introduced in the 1559 Act of Frauds lay at the heart of the systems imposed on the customs and subsidies, at any rate, and would in fact come to be the primary formative influence on the type of

administration that emerges in the Elizabethan period. Of course the aim was to raise new revenues, but the trenchant obstacle to this agenda was obviously seen by planners to have been behavioural. This focus is tied up with pervasive cultural fears of the time, discussed later in this work, and some comparable examples situated within an overall early modern 'culture of secrecy' will be given.³¹⁰ In the present world of hard facts and powerful modern States, the importance of such a culture is perhaps hard to understand. However, collecting onerous customs taxation would require more than just 'officers' and their own paper accounts. 'Subtle practices' were very present, as was 'inefficiency' and inexact book keeping. More generally, one can view other Acts coterminous with that concerning the customs in 1559: for example, 'An Act against the deceitful using of Linen Cloth', which directly followed the Act just discussed. Engaging with the concern for deceit that lay directly in the path of effective control and order is crucial to understand the governmental "style" seen in the sources. Fraud was integral to this corner of early modern English administration, and consequently also key elements of this early modern State.

London's 'Legal Quays' of 1559

Jose-Antonio Maravall wrote that pre-modern European customs and tolls were controlled at certain key strategic locations, such as roads, city-gates and primary waterways. However, encompassing and defined territorial borders were not controlled and monitored, and so customs-posts guarding the perimeter of a modern nation state is not a problem that governors addressed.³¹¹ An aim was rather to control strategic locations, their jurisdiction, and the people working at these points. This distinction encapsulates a strategy of controlling geographical points that serviced and conducted trade flows, which could be used to enforce customs collections. Records supplemented such physical controls. This can be seen everywhere from the Danish Sound Tolls, the *Punto della Dogana* in Venice, city gate-tolls everywhere, and to European staple ports and towns. The key to this approach is that it was not national in character, but rather dependent on royal authority in strategic areas, which for the ministers of monarchs were often geographically remote and often incommunicable. This strategy demonstrates the jurisdictional problem aforementioned, that the domination of important aspects of a prince's domain, rather than there existing a pre-established, delimited, or even perceived national territory for which established borders are consequently governed. In 1550s London, it seems that strategic delimitation and control of Thames-side landing-keys was perceived as possible due to the familiarity of these locations to reformers. There was no such exactitude at this time when it came to ports further afield. Riverside houses that received goods were usually linked to the sea by their quays, and larger

³¹⁰ J.R. Snyder, *Dissimulation and the Culture of Secrecy in Early Modern Europe*, (Berkeley, 2009).

³¹¹ Quote in Tilly, *Coercion*, p. 88.

wharfs gradually replaced these.³¹² Great profit could be realised by providing river landings, and many were built and owned to generate rental income for certain established merchant classes. By the Elizabethan epoch rental income from London's customhouse was donated to charity, indicating a particularly established rentier-dominated local infrastructure.³¹³ Clearly, as conduits of overseas trade customhouses were critical to any plan to control goods traversing from the seagoing vessels onto land. When a new London customhouse was built in 1559, there simultaneously emerges an intriguing plan for the delimitation of all English 'legal quays'. Coterminous with the jurisdictional 'appointment of ports' in England, described earlier, ambitious rules were enacted governing which quays and houses vessels and commodities could lawfully use, at least in London where this was detailed to greater extent than in out-ports.³¹⁴

Like Bristol and elsewhere, London was subject in 1559 to its own exchequer Survey that established these points for the conduct of trade. This was conducted by Winchester with other senior exchequer men, including the Under-Treasurer and Lord High Chancellor, Sir Christopher Hatton (1540–1591). Like Bristol, the Survey focuses on the problem in London where chargeable goods were discharged and laden on the River Thames beyond the view of London's customhouse.³¹⁵ The problem of unrecorded landing is described further in a 1559 Act of Parliament, to which the text of the Survey cites as both the cause and legal basis of its task and subsequent 'Orders'. This is manifest both in a lack of ordering that allowed for goods to be handled far beyond the purview of the Crown, and portentously, where goods fell within that gaze, for they were too often concealed.³¹⁶ Concerning the geographical problem, the solution employed was to appoint around twenty 'legal quays' lying on the north bank of the River Thames within the City of London, which were each to receive particular commodities, and only during daylight hours, this specifically in order to prevent evasion of the new regime. Each of these quays was at that time leased, having a particular ownership structure, and such facilities changed hands regularly. The Crown bought some of these legal quays at this time, but resold them in time.³¹⁷ We see that the planning of these legal landing locations in London was achieved to a degree that would have been harder in Bristol or Hull, where reticent aldermen communicated the local topography. Those in London, such as Winchester would have been entirely cognisant of where

³¹² 'Customhouse Quay' seems to have been replaced with a sizeable wharf, as can be seen in the images above. With the growth of the customs house was indicated the great increase in shipping that now used the dock.

³¹³ Gater and Godfrey [eds.], 'Custom House Quay and the Old Custom House', *Survey*.

³¹⁴ See *The Modern Practice of the Court of Exchequer*.

³¹⁵ E159/34, rot. 222., transcribed and published in Brian Dietz (ed.), *The Port and Trade of Early Elizabethan London*.

³¹⁶ Later transcription of the Act of Parliament entitled, 'An Act Limiting Times For Laying on Land Merchandise from Beyond the Seas', 28 January 1559, published in, *The Statutes of the Realm, Vol. 4*, (London, 1819), pp. 372-4.

³¹⁷ Further details of the legal quays, along with their respective biographies is provided in, Appendix 4 of Dietz, *Port and Trade*.

London's quays were actually situated. However, confusion might exist over which quays were so designated, so along with their common names (often renamed with, and for, each new quay owner) the proportions of quays were given in feet so as to better identify them within orders.³¹⁸ But we see again the scribal planning and ordering that marks this process as being, if ambitious, relatively primitive from a governing point of view. Of course local people working in corporate bodies knew perfectly well how and where goods were discharged, and indeed managed these events on the ground, but to understand and designate such practices from above was something entirely new. An attempt was made to buy London's customhouse also by the exchequer, but this was abandoned in favour of the continuation of its leasing.³¹⁹ The monarchy thus continued in England to assert and expand legal rights, and even the governance of customers working practices, yet all this through structures already extant on the ground, structures that remained in the possession of local elites. So in general, rather than owning its customs infrastructure, the crown estate tried to regulate better that which owned by companies, guilds and their individual members.

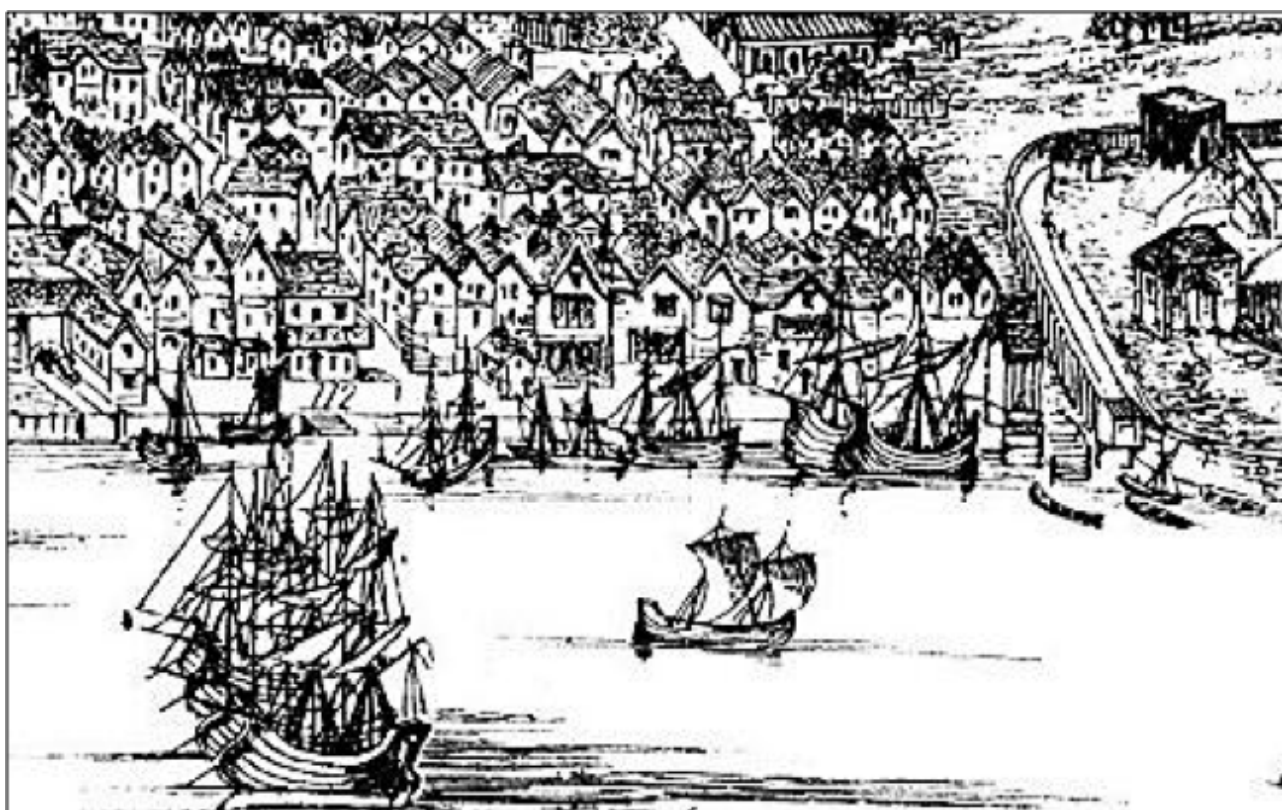
The regulative reforms expanded with new official orders from 1565. Searchers and Tidewaiters from London's customhouse were ordered to be attendant at all times at the legal quays. The authors of the Survey order that all other wharfs, quays, and other landing areas within the City or within its wider jurisdiction 'shall be from henceforth no more used as lading or discharging places for merchandises but be utterly debarred and abolished from the same forever'. This Survey and the orders that resulted were more detailed compared with equivalent rules established for peripheral ports, known as 'out ports'.³²⁰ But unsurprisingly, more was known to the commissioners about the River Thames and the people involved in its traffic. There was no need to obtain or be provided with basic information about local topography here, as in Bristol and Hull. Assignment of certain points for specific goods reflects this knowledge, but one might assume that negotiations took place around whose quays were to be designated as legal, and which were to suffer the commercial misfortune of being outlawed overnight.

³¹⁸ For example: '...One other quay in London aforesaid called Raff's Kay containing east and west in length four score feet, and from the water of Thames north and south in breadth 38 feet. One other quay in London aforesaid, called Cocks Kay in the tenure of William Lothbury containing east and west in length three and fifty feet, and from the water of Thames south and north 34 feet eight inches...', E. 159/34, rot. 222, 'The Survey of 1559', transcribed in Dietz *Port and Trade* 1972, Appendix IV.

³¹⁹ Dietz, *The Port and Trade*.

³²⁰ As can be seen from the rules for the out ports in the (now lost) 1565 *Book of Orders for Customers*, published in the eighteenth-century guidebook, Anon., *By a Gentleman of the exchequer-Office: A Sure Guide to Merchants...The Modern Practice of the Court of Exchequer*, (London, 1730). No original printed volume of the *Orders* survives, but the publication from 1730 includes a copy as a prelude to the 'modern practice of the court of exchequer'. Written by 'an officer of the customs for the benefit of merchants', the Elizabethan *Orders* were considered by this authority to form the basis for his own 'modern' customs administration.

Where the legal quays have been discussed in the literature words such as ‘improvement’ and ‘progress’ are used.³²¹ However, the order of change is more radical than a step in the ‘modernisation’ of the customs. Later we will see that such regulation was not destined to be effective. In the late 1550s Winchester and his colleagues were attempting to govern trade on royal authority directly, and where it had not been previously. Before the delimitation of London’s quays each taxable trade was regulated and recorded by its respective guild, the latter itself governed by bespoke agreements with the Crown. Now we see that widespread regulation of the customs was to be more defined, and imposed by Statute Law and royal fiat more than custom and consensus. In London at least, the idea was that a ship’s captain entering the city was to deal not with his corporate or otherwise peers of choice, but rather was to be directed to a certain area of the river that was determined by the content of his cargo, and further that was then to be checked and recorded directly by a “professional” royal officer. Printed orders were to guide the new procedures, most obviously in the *Book of Orders for Customers* of 1565, discussed shortly. One can only imagine how practitioners on the ground received these complex directions from above, and we will see that the answer in fact, was often with degrees of reticence and dissimulation. This mode of governance represented a far greater degree of power levied on royal authority, but the extent that such ordering was enforceable is a question we will soon approach.



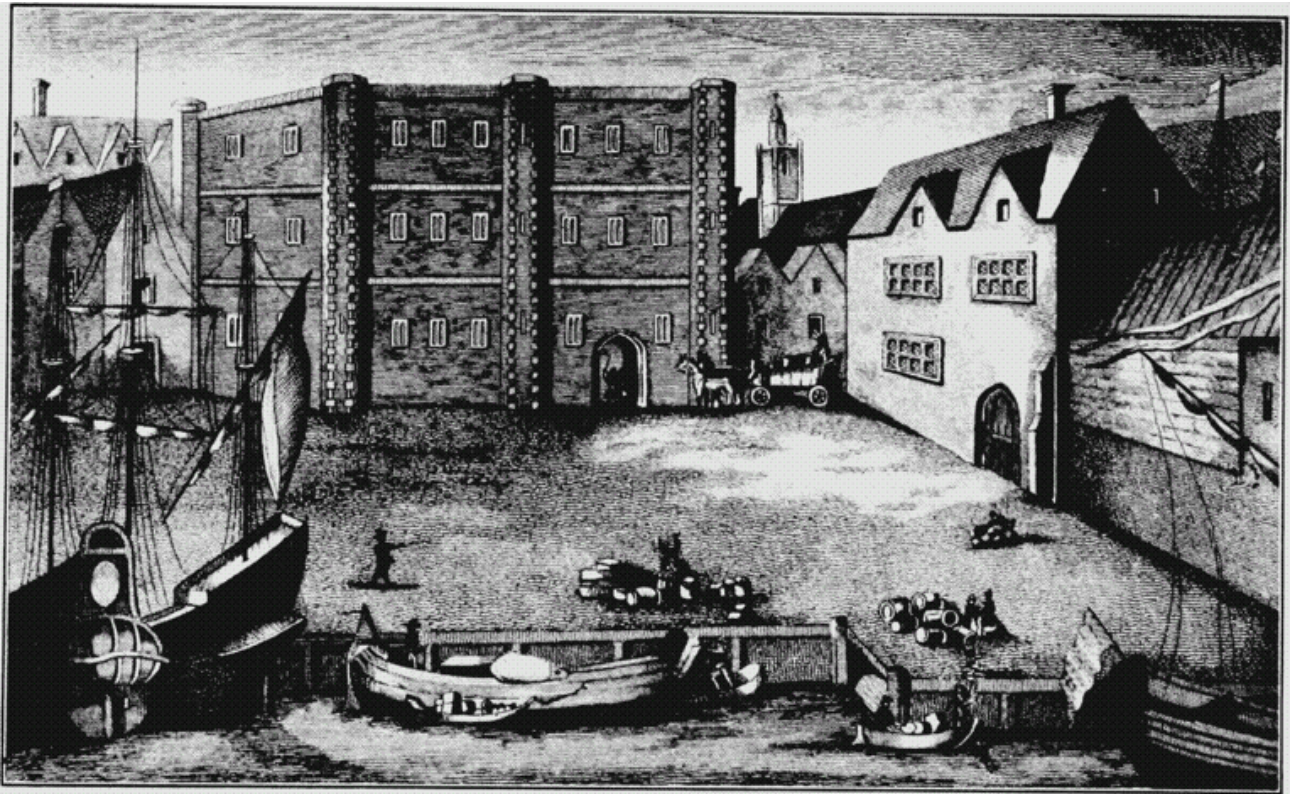
³²¹ E.g., F.C. Dietz, *English Public Finance, 1558-1641*, 2 vol., (London, 1964).

Rebuilding London's Customhouse

We catch a glimpse of London's medieval customhouse where it sat behind Customs House Quay in Anthony Wingaerd's *Panorama of London* in 1543.³²² This small timber-framed structure belies the great customhouses built later on this prime section of the River Thames, where an imposing descendent yet remains as an asset of her Her Majesty's Revenue and Customs. In time, these buildings became incomparably large, with agencies multiplied across Britain. In London the house was rebuilt twice during the period of this study, and to far greater proportions compared with Wingaerd's image. This architectural followed the dramatic changes in royal trade taxation in the few decades soon after Wingaerd drafted this image. From Wingaerd's image we see that the customhouse was indeed simply a house where various fees, and tolls were collected by citizenry, largely from the royal wool trade. Etymologically the suffix "house" refers to a private, perhaps "vaulted" space, and privacy indicates the political and administrative autonomy of the customhouses. The houses were certainly not interlinked with large-scale royal administration in the 1550s.³²³ Citizens, motivated by profit through investment, built customhouses. Houses could be the houses of citizens involved in trade, and they were important local buildings owned by local corporations or persons who leased their facilities. The 'house' everywhere in Europe for merchants was the key place of business and family, providing warehousing, offices, habitation, and shop fronts: the *hanza* of medieval Baltic city-states were named for their commercial 'houses', and Platter also noted the merchant houses that lined London roads replete with individual merchant marks displayed. We will see that in the Elizabethan period there were fears that the privacy afforded for 'private dealings' enabled customs evasion and abuse.

³²² Section of Anthony van Wingaerd's 'Panorama of London' 1543, with the customs house above '112'.

³²³ The court of exchequer possessed only juridical authority over the customs 'house'. It was a place where disputes arising from the *local* operation of the customs were adjudicated.



London's Customhouse and wharf, by Thomas Hewlit, 1663.

The large geographical scale of monarchies determined the emergence of English customhouses in the thirteenth and fourteenth centuries. The necessity to rely on local organisation and networks to collect customs led to buildings being built locally, and by local people. Spanish “*casas de aduana*”, and French “*maison du douane*” are also components of uniquely large monarchies, and also use the linguistic equivalent of the ‘house’, which may denote the tendency toward leasing crown rights in these polities also. In city-states, the customs collection points were not clearly located within the houses of merchants and corporations. In Venice we find the *Punta della Dogana* [my translation: ‘customs’ point] that still sits on a convenient promontory overlooking the port of Venice and the Grand Canal, and in Florence the gate-tolls and numerous customs-stations along major commercial Tuscan roads.³²⁴

The house depicted above was probably the first purpose-built customhouse in London. The London Grocer and royal Sheriff, John Churchman was responsible for its construction in around 1383. Thus, this modest timber-framed building may have been 160 years old by the time of Wingaerd’s etching.³²⁵ Writing in the 1590s, John Stow remembers this building *not* as the

³²⁴ The author notes that Milan be contrast relied more on tax farming. S.R. Epstein, *Freedom and Growth*, pp. 147-55.

³²⁵ An uncertain history of the Wool Quay and numerous customhouses is detailed at some length in: Gater and Godfrey [eds.], ‘Custom House Quay and the Old Custom House’, in *Survey of London: Volume 15: All Hallows, Barking-by-the-Tower, pt. II* (1934).

customhouse, but a ‘certain house’ built to manage the weighing of wools for export, presumably traded by way of the Calais Staple.³²⁶ This distinction reflects the specifically local governance of the wool Staple, and that the ‘customs and subsidies’ apparently become more institutionalised under the authority of the crown throughout the period of this study. In fact, Stow describes the house as being built specifically for ‘Tronage’, a weighing apparatus (the ‘trone’), leading to an eponymous fee charged for its use for officially weighing wool by the king’s customers. This office would come to be associated with the Weigher, as described by Lord Winchester. Stow noted that weighing had been previously performed ‘in other places where the said [trone] was want to be kept’; the locating of measurement controls in a place of oversight would have its advantages when it came to control and order. John Churchman was paid an annual rent directly by the King, and was contracted improve the customhouse in short time.³²⁷ Within a few years Churchman had enlarged the building to include such conveniences as a ‘solar’, perhaps a window for better vision for making written accounts, and ‘a small cabin for a latrine’.³²⁸ The key Parliamentary Subsidies of Tunnage and Poundage were also ordered to be collected from 1386 in Churchman’s customhouse. And this development probably occasioned Churchman’s additions as the house became the centre for more trade-taxation forms.

In London, ownership of the customhouse and its adjacent ‘Wool Quay’ apparently passed through many hands, but always guild hands. In 1540, a grocer, Nicholas Gibson, acquired the land and buildings pertaining to London’s customs estate. Gibson bequeathed the rental income from the site in trust to a Middlesex grammar school in 1552, and this is where we find Churchman’s house in Wingaerd’s etching. We see that in London larger brick customhouses, the first of which was built in 1559, begin to outgrow the modest medieval wooden “house” built in the late fourteenth century. Christopher Wren’s customs house built after the Great Fire in the 1660s, and the increasingly enlarged buildings thereafter should by all rights have rendered this quaint moniker obsolete. In 1559 we find evidence of a new enlarged customhouse for this site by the Lord Treasurer Winchester.³²⁹ It is not entirely certain when this building was actually built, but it was obviously much enlarged when it was. This dramatic increase in scale can be seen by Claes van Visscher’s representation from 1616. Yet another customs house emerges from the 1643 engraving by a Czechoslovakian, Wenceslaus Hollar, and the same building can be seen close up in Sir Thomas Hewlett’s 1663 engraving.³³⁰ The second customhouse was clearly Elizabethan in architectural style. Two customhouses were apparently built

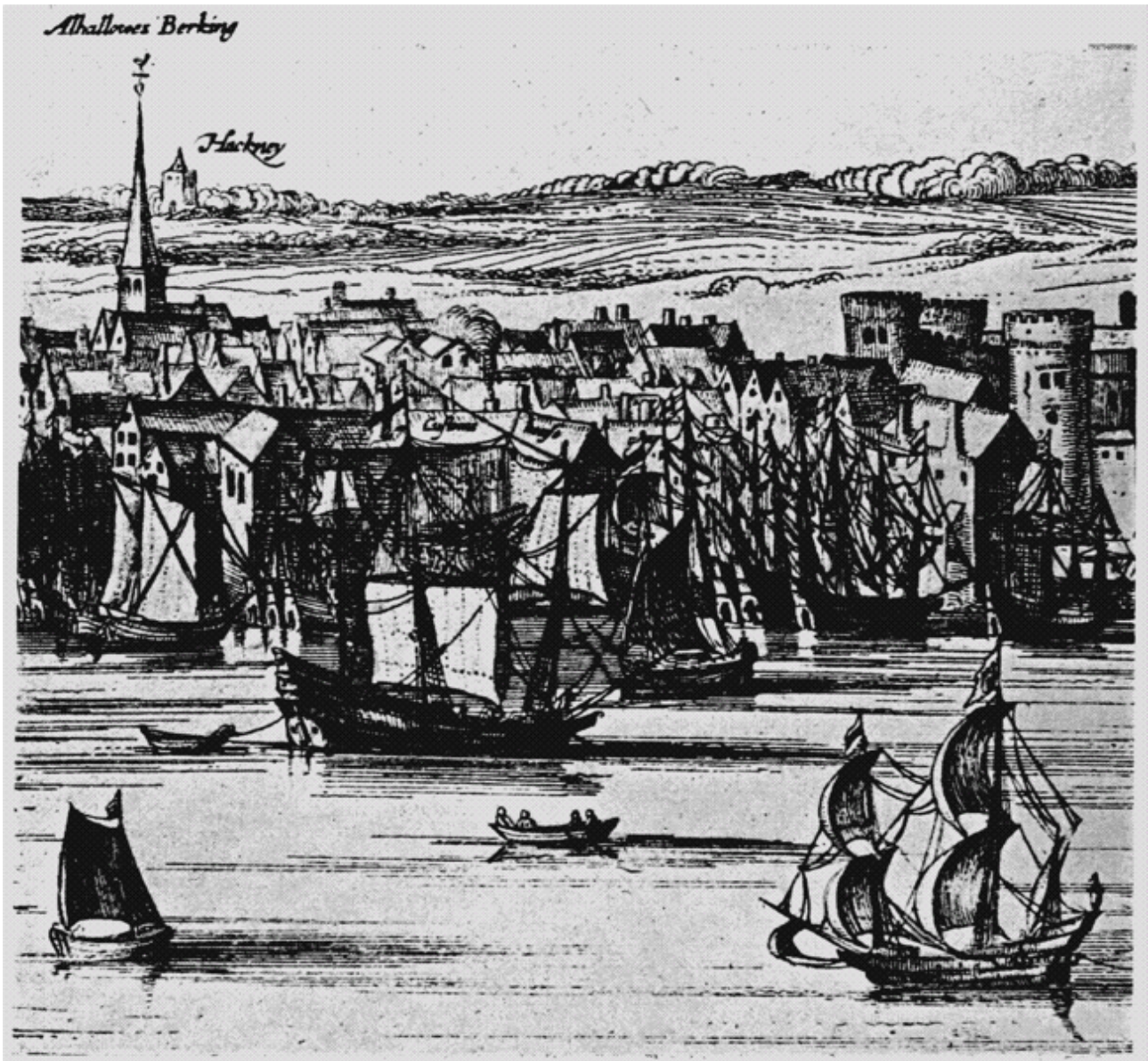
³²⁶ William Thomas [ed.], *A Survey of London Written in the Year 1598 by John Stow*, (London, 1842), pp. 51-2.

³²⁷ John Stow believed that this was forty shillings per year, paid by the ‘the King’s customer’. Stow pp. 52-3.

³²⁸ Gater & Godfrey [eds.] *Survey*.

³²⁹ *Cal. of SP Domestic*, 1547-80, p. 105.

³³⁰ These images are included in the *History of Wool Quay* [fn. 6] in which an uncertain timeline of their building is presented. What seems certain is that at least two larger buildings represented in figures 2 and 3 were erected between Wyngaerd’s Panorama and a building by Christopher Wren built within three years of the Great Fire of London of 1666.



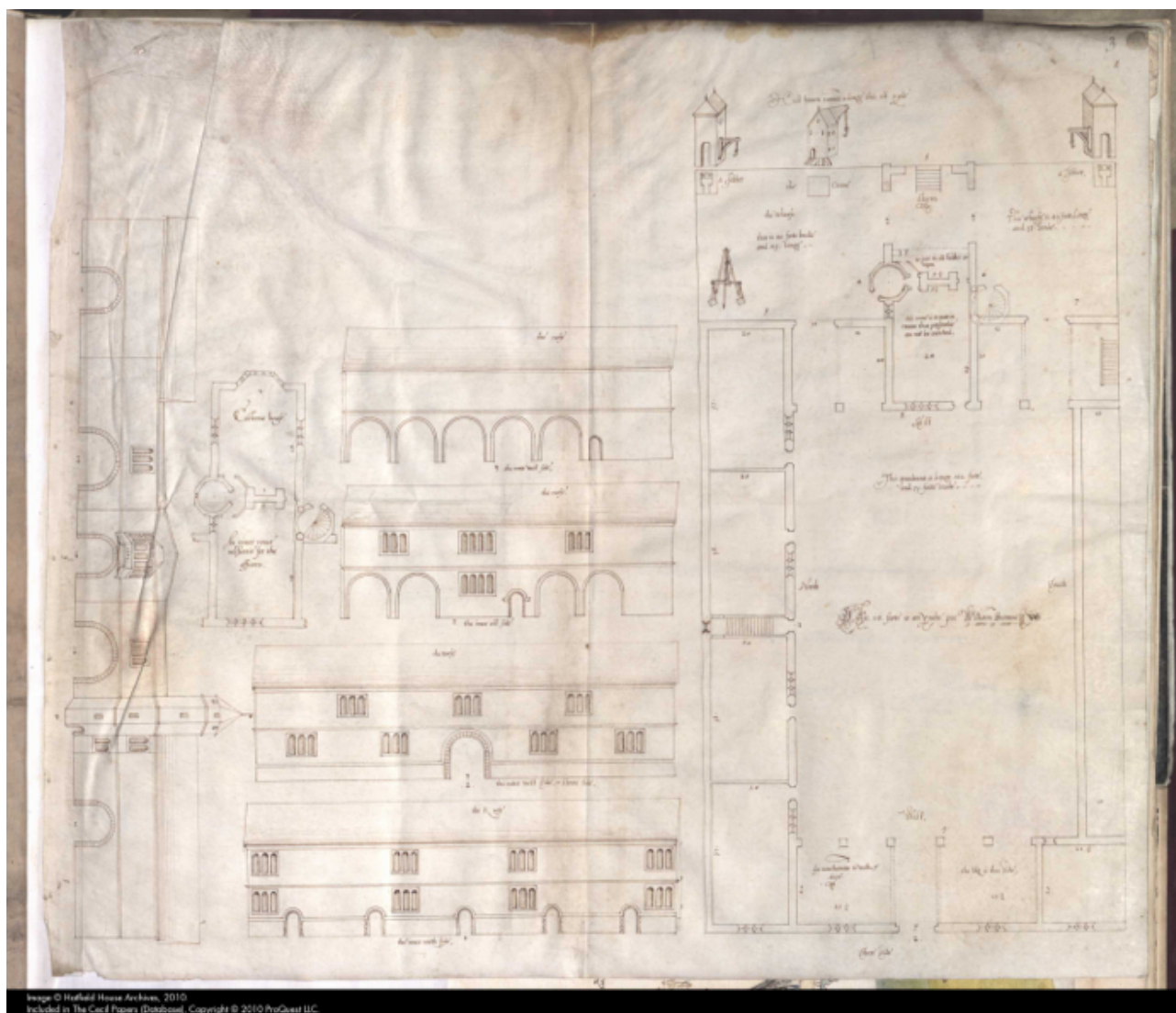
London Customhouse and wharf, detail of Panorama of London by Claes Visscher, 1616.

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during the Elizabethan period in London, both much larger than Churchman's house, and on the same site.

Beyond London, a very large customhouse planned for Hull exists among the *Cecil Papers*.³³¹ Drafted to high architectural standards, this design includes a large central courtyard running by around 34 by 22 metres. It appears that this was a plan for a real construction project. Early customhouses were far smaller than this and those built in Elizabethan London, as evinced by Churchman's medieval London customhouse. The Hull projection was more customs complex than house, including turrets, offices, large storerooms and cranes arranged around the very large quadrant. We view an ambitious, perhaps "absolutist"-type project, which like so much of what actually transpired with the customs, went unrealised. There is a certain irony where early in the next century Hull's customs offices were soon incorporated with a new Merchants' Exchange, apparently to save money. Hull's customs 'complex', dating from the early 1570s informs us of the new scale planned for English royal customs infrastructure. In reality, it was seemingly only to be London's customhouse that experienced such enlargement, conceived here for Hull, in the sixteenth and seventeenth centuries. The customhouse of London experienced repeated rebuilding, and this author has found no evidence that customhouses in the out ports experienced reconstruction in Elizabethan times. We describe now why London's customhouse received such treatment. The changes described above all link with unprecedented new trade-taxation from 1558.

³³¹ "This project was almost certainly not carried out... [as is stated in J. Tickner, *History ...of Kingston-Upon-Hull* [1796], p. 287]; when Hull merchants built an exchange in 1619, part of the cost was borne by the crown on condition that officers of the customs should occupy certain rooms. The customs eventually took over the whole building. The existence of an earlier building of the size shown in the drawing is thus highly improbable."



Cecil Papers, CPM II/3, 'Plan of a prospective customhouse...at Hull, by William Brown', 1573.

A Place to Sit and Write



‘Panorama of London’ A. Wingaerd. 1553. With ‘the bridge’ and possible places to sit, write and generally record traffic.

‘Abuses in conveying of cloths by reason of land carriages’ reads the cover of a report sent to Lord Burghley on the 22 October 1585.³³² According to the authors, London customers who had been commissioned by the lord treasurer to investigate this infrastructure, all was not well in the transportation of cloth to and from London, and onwards to other ports at this time. Cloth and other goods travelled by land across England before and after sea voyages, and teamsters had long been subject to royal and corporate regulations and tolls at the gates of towns, such as the ‘brokage’ and ‘pontage’ tolls.³³³ Foreign ‘goods sent by land from London’, i.e. re-exported, were by this point theoretically subject to royal customs and subsidies, especially imported foreign-made cloths: the object of royal duties since the fourteenth century. Importation of competing foreign cloth and other commodities were long subjected to tariff systems in England. Foreign merchants who brought these wares into England paid significantly more than denizens in the spectrum of customs duties and tolls.³³⁴

A few decades after Lord Winchester established his Legal Quays, Burghley received this report as part of plan to now control also the movement of cloth inland. Perhaps playing for reward, the commissioners - masters Robinson and Lowe - end their report asking for compensation for their extensive ‘pains’ and ‘troubles’.³³⁵ They sound weary and downbeat about their commission, and request from Burghley five or six extra men, and greater authority to check the abuses they wrote of in London around the re-exportation of foreign cloths and other goods. Furthermore, the customers request that they be discharged from their commission if such resources were not provided. This highlights that the ‘centre’ continued to rely on local commissioners in the 1580s. It was seen in 1560s

³³² Lansdowne 41/121, ‘Abuses in conveying of cloth’, Customers Dowe & Robinson to Burghley, London, 22 Oct 1585.

³³³ See, Harwood, W., ‘The Southampton brokage book, 1447-8’, *Hampshire Archaeological Society*, (2008): Brokage was paid after carriage contracts were made, or brokered by the town corporation.

³³⁴ The commissioners state that in ten weeks from 14 July 1585 just over 1000 pounds was collected from the royal custom on foreign cloth imported into London.

³³⁵ This may be the same Master Lowe who was petitioning Winchester in the 1550s to change the staple regime.

Bristol these could be false friends to those from London who solicited their services.

Over a ten-week period the commissioners estimate that around 1/3 'over and above' cloth properly declared in their 'books' was concealed. Goods leaving the various city gates of London by land-carriage were concealed during the 'night season' [by darkness in winter months], or sometimes goods were recorded 'as one sort of goods...for another', or perhaps goods were 'certif[ied] less than their contents'. This all meaning that the customers could 'not yet attain to the truth what goods do pass away'. The problem for 'the service', as the customers describe their institution, was that the carriers of cloth were highly organised and integrated amongst the citizenry of London, whilst equally enjoying relationships with family members and others in their home towns. One example given by the customers were the 'Riplers of Rye', apparently a family firm of carriers from the important eponymous Channel port situated thirty kilometres west of Dover in East Sussex. In London, 'inn holders and their servants...maintain[ed]' the Riplers, providing accommodation and other services, and aided the Riplers in their 'concealment' of cloth. Despite the customers being 'daily attendant' around the inns, goods were regularly dispatched secretly under their noses. Inns provided essential resources and services for all commercial travellers, and their keepers were cognisant of the business of their clients. The 'Keepers of gates' were another troublesome London fraternity, who according to commissioners required punishment by 'juries and other trusty people' where they aided evasions.

The authority, and legitimacy of the customers was fundamentally challenged in such environments, apparently on a daily basis. Clearly it was a discouraging situation where Robinson and Lowe were effectively ignored and abused by some innkeepers and carriers. They complained 'ofttimes', the customers say they had 'hard speeches of the inn holders & and their servants', i.e. verbal abuse and intimidation. The customers singled out Alexander Everies of London, who sent '10, 12 or 14' packs of cloth weekly to the port of Lyme in Dorset under 'names untrue', where his brother, an 'officer of the port', re-exported them to Spain duty-free. When they confronted Everies, requiring that he make proper 'entries' in the queen's books, he told them they are 'more busy than needs', (overly nose-y, or prying). Like the inns, Everies benefitted from his 'house' - a place both for habitation and goods storage - where goods could be protected from prying eyes.

The customers believed that these problems could be combatted if better controls could be established at key locations in London. As with the Legal Quays, the control of movement, and information derived at certain locations might allay the advantages held by those with the relevant human capital and the 'private' spaces where business could be arranged out of sight of representatives of the crown. The obvious answer for the commissioners was to control strategic locations in London where cloth might be examined. They list which London gates were used for what towns: Bishopsgate

for Lyme, Southgate for Faversham, Newgate for Southampton, etc. - conduits the crown would be wise in controlling. But the author ultimately focusses on 'The Bridge'³³⁶ as the conduit over which all goods must likely pass at some point. 'The Bridge' was a key facilitator of travel from the rich southern counties and their ports to England north of the River Thames, and on to continental markets. 'For better intelligence of goods that pass over the bridge' the customs men ask that Burghley write to London's Lord Mayor to request that they have a 'place as to sit & write in, about the gate at the bridge foot'. The present situation was that citizens performed this role, collecting various city tolls and performing checks, and the Corporation also controlled the 'packing' of cloth, or the measurement and sealing of packets of cloth. Where and how the Crown's rights could be controlled on the bridge was open to question. Controversy over 'places to sit & write' is recurrent within the customs at large, and later the complaints over access to such spaces to carry out appointed tasks will be detailed further. But here, there was potential for clash with men working for the City of London.

In October 1585, royal customers did not have access to certain books kept by 'Thomas Wayne of London Bridge', who kept records of cloth and other goods that crossed the bridge. Burghley had apparently requested the customers obtain weekly copies of these records, but is recounted that a master Younge had taken the books after hearing of this order, alleging that another - master Paine - now possessed them on the occasion when he was approached for the allusive books. Likewise Burghley had ordered the customs men to obtain copies of the records of 'the Packer' of cloths, presumably to make comparison with the bridge passing trade records. The Packer flatly refused to share these records. The long journey the central state faced before a legitimate, efficient, even respected national customs 'service' could be created is shown here. Indeed, this plan to record directly the movement and content of goods passing through London and onwards illustrates the limits of royal authority in the capital.

In London, with the Thames Legal Quays established on royal authority, the inland movement of goods were also starting to become a concern of the Privy Council. But this was evidently problematic jurisdictionally, where foreign imports converged with land-trade routes that were regulated by local authorities. Royal rights over seaborne trade was historically more established compared with land carriage, and it is less surprising that Robinson and Lowe found extant both informal local and formal corporate barriers against their application of royal authority in this context. This was a jurisdictional problem within a very fragmented system where the crown was certainly not undisputed master. Frauds and evasion, according to these authors, was easily perpetrated. In this respect, to register two-thirds of cloth moving through the city seems more of an achievement where

³³⁶ London Bridge: see image above.

inn keepers and carriage men such as Everies mocked the authority of these royal customs agents. Agents were forced to skulk around the inn, catching little but terse slurs, and chase accounts that were obviously being concealed from them. This embarrassing situation explains the wearisome tenor, and pleas for more men and authority in this revealing report. Here we see the central obstacle of official legitimation, which historians including Michael Braddick have considered as a key problem for the early modern state. Structurally, the royal customers existed within a wider world of privileges and partial jurisdictions.

The Juridical Administration

Law & a Genre of Orders

‘Where order laketh, there all thyng is odiouse and uncomly.’

Thomas Elyot, *Boke Named the Governor*

This section aims to bring together a sub genre of a much wider field of published governmental ‘orders’ in the sixteenth century, which developed alongside other processes of reform of the customs. The codex itself, and indeed the codification of rules, represents an example of an important print genre employed by Tudor government. Orders books were indeed named as governors of the customs system. Winchester and Burghley mapped river systems, reorganised ports and quays, and even places ‘to sit and write’ for local officials, all with a view to controlling trade for the purposes of improving customs collections. Simultaneously, books of rules were published for customers and merchants that aimed at publishing royal ordinances. These books reflect a further change in the actual customs accounting audit governed by the Court of Exchequer, which saw large codices centrally manufactured and disseminated amongst the same customs fraternity. These reflected a desire to standardise and govern information better. In the end this spirit of control would result in a pattern of fraud and manipulation where strict rules were not followed. It was said, where face-to-face local organisation wrought havoc in this early centrally codified enforcement system.

In 1561, a letter was written to Thomas Gresham, a man famous for building the first London ‘Bourse’, and a great facilitator of royal finance from Northern Europe, concerning the poor state of the English customs collection at that point. The author, Richard Clough was Gresham’s factor in Antwerp. He had been evidently asked by Gresham to provide intelligence about the system of customs taxation in Antwerp, no doubt with a view to sharing these lessons with English governors. Clough wrote: ‘I dare say there is more custom stolen in London in one month, than is here in Antwerp in one whole year; which cometh because they here do things in order, and we out of

order.³³⁷ He believed that the customs system in England was overcomplicated, and often left merchants waiting for weeks before they were cleared to leave. This, with the poor behaviour of the officers who embezzled customs and extorted false fees, often led merchants to depart without paying customs due because the service in England was impracticably slow and inefficient. It was in this context, and the obvious state of disrepair, that powerful groups in England began to plan a more watertight system. As was common, the salient issue was official malpractice. But improvement would require communication if it was to be successful.

Proclamations

The importance of communicating law, or other ordinance to a largely illiterate society was important. Whereas orders of the Councils might be received directly by elite merchants adventurers, with great change in the customs, better communication would be needed to inform wider bodies of officers and merchants. For the crown, the Tudor *royal proclamation* was long a key method for advertising its commands to its subjects. Royal proclamations were direct royal edicts about a wider range of laws. They were concerned with economic regulation, and a wide range of economic areas was targeted for proclamation, including wool manufacture, coin clipping, the staples, piracy and royal salvage rights.³³⁸ Proclamations were communicated orally with pomp, solemnity and theatre. Bright liveried processions went forth regularly to deliver royal fiats at popular locations, such as market fairs and churches.³³⁹ A royal proclamation automatically constituted law, by act of Parliament. In written form they were kept short, to be easier spread in the shires, and like later pamphlets, and to be pinned up and read aloud.

Through the rise of printing in England during the sixteenth century, it became possible to more easily codify government regulation for the customs, as much as publish official rates for goods and duties in print form. Whilst it was always possible to *publicly* advertise laws in such ways, printed regulation for customers, including rules and information emerge in the Tudor era, and represented a wider dissemination of more *precise* information to multitudinous yet *specialised* groups of local merchants and customers to govern better the customs. Scribal official publication would not be impossible in this context, and rules for customers and merchants certainly existed before the advent of printing, but print seems to have been the preferred medium when publicising new customs

³³⁷ Richard Clough to Gresham on frauds of customs officials, 31 Dec 1561, Lansdowne 5/27.

³³⁸ One can quickly gauge key economic subjects of ordinance in, Hughes & Larkin, *Tudor royal proclamations*, 3 vols. (New Haven, 1964).

³³⁹ Frederick A. Youngs, *The Proclamations of the Tudor Queens*, (Cambridge, 1976), p.1.

regulations, and represents the standardisation of rules, and the creation of many more.³⁴⁰ Whilst not representing a revolution, print in the context of the customs does display the wider trend toward the ordering and extension of trade-taxation.

Around 70% of men, and 90% of women were illiterate in England in 1600, but merchants, a body from which customers were drawn, had long been educated in letters merchant schools by that time and were capable of using printed manuals and orders.³⁴¹ It is uncertain whether printing was necessary for the publication of rules, but it may be significant that the first book of official customs rates probably emerged in around 1480, which is around the time of the establishment of William Caxton's (c.1422-91) first printing press in Westminster in 1476.³⁴² Print enabled mass communication and standardising rules and customs rates would have been more costly if published by scribes. Furthermore, large-scale scribal production is known to have been inexact, which might not suit long lists of prices and goods that required complete precision if they were to be useful.³⁴³ Reforms of the customers codified in print were effectively converting of ideas of governors, and then multiplied as 'orders' books for the wider customs institution.

As a part of the reformation of the 'great field of customs', one finds examples of the growth of prescriptive government enacted in print, communicating orders that challenged the idiosyncrasies and informality within this traditionally self-governing institution. Such books were disseminated with the aim of furthering and communicating the organisational changes then being wrought from above. The prime example of this is a published handbook of 1565 that disseminated the many changes to customers' working routine.³⁴⁴ The 1565 *Orders* was the first book of its kind designed for the new customs and imposts, and aimed to disseminate the practicalities of certain administrative rectifications to local officers. This rule book is interesting both for what it contains, also in itself, as an example of expansion in both ambition and capability when it came to establishing greater central control over the

³⁴⁰ Scribal publication continued alongside print well into the seventeenth century, this despite the 'ambiguous triumph of print'. Scribal publication was especially useful when sharing texts within more intimate groups: Love, *The Culture and Commerce of Texts, Scribal Publication*. Print for the purposes of government is perhaps a more prescriptive, impersonal form than publications produced for close-knit groups, and suited the situation where customs rules were disseminated more broadly. Of course, before the imposts were introduced, we show here that the management of the royal customs and subsidies usually relied on a more closed community of local aldermen, one that received less oversight and direction.

³⁴¹ Literacy in Joad Raymond (ed.), *The Oxford History of Popular Print Culture: (Vol. One) Cheap print in Britain and Ireland to 1660*, (Oxford, 2011), p. 4.

³⁴² Jones believes a book of rates existed before the first the earliest surviving 1507 version, and gives 1480 as a probable time this may have existed, in his, *Inside the Illicit Economy*, fn. 25.

³⁴³ For monastic scribal copying, see Stephen Greenblatt, *The Swerve: How the renaissance began*, (London, 2011), pp. 40-2.

³⁴⁴ These books have all perished or have been lost, but the key content is to be found published in Anon, *By a gentleman of the exchequer-office: A Sure Guide to Merchants, Custom-House Officers, &c. or the Modern Practice of the Court of exchequer; in Prosecutions Relating to His Majesty's Revenue of the Customs. ... By an Officer of the Customs*. (London, 1730). This author seemed to consider the Elizabethan reforms as being a genesis of the 'modern practice' of the customs of his own day, and he includes content of the 1565 orders as preamble to more complex eighteenth-century practices and rules around the customs at the court of exchequer. Another copy of 'the orders' survives in, TNA, SP12/35, no. 39.

customs.

There were also three sixteenth-century editions of the Tudor *Books of Rates*, which would have been familiar to merchants and officials alongside the *Book of Orders*. The orders elaborated on the [aforementioned] Statute introduced previously in 1559 that governed the collection of the customs, which itself followed the introduction of the imposts [the ‘act of frauds’].³⁴⁵ The *Rates* aimed to standardise universal ad valorem customs rates, including those for the imposts introduced seven years before in 1558, such as for the unit known as the ‘cloth of assize’. Books of Rates were published, revised and extended intermittently in [c.1480?], 1507, 1532, 1536, 1545, 1550.³⁴⁶ But the publication of the 1558 *Rates* raised all duties significantly, whilst also introducing the key new impost taxes. The rates have been discussed at length elsewhere, and are seen generally as being a method of increasing customs revenues by raising the ad valorem rate of customs by increasing the official values given for goods. The publication of *Rates* is significant as standardising publications of government, and not a subtle method of raising the value of customs duties.³⁴⁷ To appreciate the change introduced by publishing official prices and rates of duty, we might consider that previously, perhaps until the late fifteenth century, merchants personally attested valuations of goods using licensed notaries.³⁴⁸ Such a laissez faire approach to the customs collection highlights again the relative, and increasing discipline of the Tudor customs regime.

Generally, before 1660 printed books were often rare ‘exclusive replicas of even more exclusive manuscripts’.³⁴⁹ Print was relatively expensive, and it is unsurprising perhaps that monarchical and civic government in effect sponsored a large proportion of early publications. The largest print runs in England reflected more the interests of government than a commercial book market.³⁵⁰ This is because investment and patronage of early printers was restricted to the wealthiest institutions and people of the sixteenth century. City governing councils utilised print also, and the City of London possessed a “city printer” in the 1580s paid to print important information relating to the capital.³⁵¹ Thus Mark Jenner believes that historians should consider the socio-political ramifications of how institutions

³⁴⁵ *Statutes of the Realm*, p. 372.

³⁴⁶ Braddick *Nerves*, p. 53.

³⁴⁷ This has been the focus of research for historians of the various ‘books of rates’, Willan, *A Tudor Book of Rates*, (Manchester, 1962), also Braddick, *Nerves of State*, pp. 53-4; Jones, who accounting for the famous Tudor period of price inflation, disputes the real significance of the various rate rises.

³⁴⁸ Jones, *Inside the Illicit Economy*, p. 21.

³⁴⁹ Joad Raymond, in, *Popular Print Culture*, p. 7.

³⁵⁰ *Ibid*, p.24

³⁵¹ Mark Jenner, ‘London’, in, Raymond, *Popular Print Culture*, p. 301; also, Raymond, in same, p. 9.

adopted print to further governance of populations.³⁵² Printing was especially important to the early modern state. Michael Braddick wrote that the history of print can be one of liberation, but also one of social discipline, surveillance and recording during the early modern period.³⁵³ All manner of governance issues found rectification and quantifying in such publications, including printed ‘orders’ for the customs. Epistolary forms of scribal political communication were still critical, and formed the basis for private royal correspondence and foreign diplomacy alike in the sixteenth century, but print allowed for standardisation of government also in the far distant localities. Caxton’s first Westminster press was patronised by governments, and similarly the first English water-powered paper mills from the fifteenth-century were established near important royal palaces, and these received direct royal patronage from both Henry VII and Elizabeth I.³⁵⁴

“Orders books” formed a broad printing and governing genre. According to James Galloway, in Tudor England soon after the great famine of 1527 one can discern increased ambition to prevent food shortages through the surveying of grain stocks, better regulation of middlemen, and by preventing hoarding and speculation, all to ensure the safety of food supplies to the urban populations in particular.³⁵⁵ Various rules and orders were codified in: the *Book of Orders for the relief of dearth*[...].³⁵⁶ The printing of plague mortality figures in the 1580s, with the ‘bills’ that enumerated deaths in London represented another notable emergent community information resource.³⁵⁷ Reaching towards the level of state, the 1559 *Book of Sea Causes* published results from a series of surveys that aimed to enumerate English merchant shipping in the 1560s for the purposes of understanding naval operational capacity at crucial times.³⁵⁸ Otherwise, cultural, political, scientific, and medical themes were addressed by printed publication in addition to proclamations, Privy Council orders, and parliamentary statutes. Orders were published throughout the Elizabethan period and beyond about everything from church decorum to

³⁵² *Ibid.*

³⁵³ An observation also made in Braddick *State Formation*, pp.166-7.

³⁵⁴ Rayne Allinson, *A Monarchy of Letters: Royal Correspondence and English Diplomacy in the Reign of Elizabeth I*, (Basingstoke, 2014), p. 5.

³⁵⁵ For a recent study of the politics of grain supplies regulation in the Low Countries see eg.: Arjan Van Dixhoorn, ‘The grain issue of 1565-1566’, in, Lecuppre-Desjardin & Anne-Laure van Bruaene (eds.), *De bono communi*, the discourse and practice of the common good in the European city, (13th-16th centuries), (Turnhout, 2010).

³⁵⁶ James A. Galloway, ‘Town and country in England 1300-1800’, in, S.R. Epstein (ed.), *Town and Country in Europe, 1300-1800*, (Cambridge, 2001) p. 118; R.B. Outhwaite, *Dearth, Public Policy and Social Disturbance in England 1550-1800*, (London, 1991) pp. 39-40.

³⁵⁷ Mark Jenner, in, Raymond (ed.), *Cheap Print in Britain and Ireland*, p. 299.

³⁵⁸ Rodger, N.A.M., *Safeguard of the Sea*, (London, 2004), p. 167-8; this book was probably associated with the ‘council for marine causes’, which is considered the precursor to the English Admiralty: David Loades, *The Making of the Elizabethan Navy, 1540-1590: from the Solent to the Armada*, (Woodbridge, 2009), pp.41>.

the treatment of orphans in London, or to the correct observing of Lent.³⁵⁹

Orders publications were licensed and authorised by those with an interest in their effective reception. Orders were printed, but not necessarily followed. Elsewhere the edicts of central government could be unpopular, even mocked as impotent. In the seventeenth century in Venice Vivo gives examples of government agents with unpopular tasks being physically and verbally abused there and in France.³⁶⁰ Elsewhere at this time, edicts of the French *Parlements* and proclamations of new taxes could be met ‘with gunshots’ in the countryside.³⁶¹ One ploy used in sixteenth-century Venice was to simply pretend to have not heard of government orders, as it was considered reasonable to plead ignorance of laws, and the assertion that laws had not been communicated was successfully used to challenge the very legality of an edict. With a broader interest in political communication, de Vivo describes the limited practical uses of published ordinance of government, describing this as a ‘paradox of official publication’, and that ‘discussion of the rise of the modern state ought to take account of the structural limitations of governmental action’.³⁶² Such violence echoes experience of customs men charged with collecting the customs, and who were assaulted or ridiculed.³⁶³ As customers became increasingly professionalised and removed from their native environments in the decades around 1600 in England violent reaction to their work, and mockery and verbal abuse began to feature increasingly, like elsewhere in northern Europe.³⁶⁴ Punitive monetary fines were swiftly created to discourage violent obstruction of customers, which were set at £100 and imprisonment for assaulting customs men.³⁶⁵ In light of more passive resistance, legitimisation of customers’ activities would be an important factor in the seventeenth century as customs taxation increased dramatically.³⁶⁶ Subtle, very effective methods were employed to evade ordering elsewhere. Structural limitation of government communication reflects the situation in late-Tudor London when these very early attempts at designing governance structures depended on printed orders that regulated new procedures. However, the reaction to *orders*

³⁵⁹ Such a wide range of subjects can be easily found in Early English Books Online. Whereas printed matter was not always entitled ‘book of orders for...’, the spirit of ordering society through the medium of print can be sensed; examples can be taken at random: O[rders] taken, [and enacted, for [orphans] and [their porcions], Imprinted at London : By Iohn Daye, 1575 (STC (2nd ed.) / 16706.7). Or: *Lawes and Orders of War Established for the Good Conduct of the Service in Ireland*, [London: Printed by the deputies of Christopher Barker, c. 1599] (STC (2nd ed.) / 14131).

³⁶⁰ Filippo de Vivo, *Information and Communication in Venice*, p. 131-6.

³⁶¹ *Ibid*, p. 131.

³⁶² *Ibid*, p. 132.

³⁶³ Such as the ‘busy’ customers who pestered merchants in, Lansdowne 41/121, ‘Abuses in conveying of cloth’, Customers Dowe & Robinson to Burghley, London, 22 Oct 1585.

³⁶⁴ See, e.g., Maria Ågren, ‘Another Process Of State Formation: Swedish Customs Officials, Their Work And Households’, *Cultural and Social History*, (2013), Vol. 11, Issue 1, pp. 31–49.

³⁶⁵ Anon, ‘An Act for tunnage and Poundage’, published in Charles Carkesse, 1684, pp. 102-4.

³⁶⁶ Michael J. Braddick, ‘Public office and private benefit in early modern England’ (forthcoming), and his, ‘Fiscal transformation and political compliance: England 1550-1700’, *Illes Imperis*, 13 (2010).

that were unsupported by tradition or local agreement readership varied, and they should not be taken for granted. The customs required specialised publications that were really designed as guides to the rules that otherwise might appear even remoter than they were already. With regard to fraud, the introduction of the *Rates* held obvious advantages where they reduced the risks of purposefully undervalued cargos provided by merchants, who previously orally attested by legal oath to the value of their goods, often through an attorney. This medieval oral tradition is clearly very different from the new assumption that all goods had universal nominal values. Such lists were probably designed in part for the formalisation of merchant's declarations, and thus their control, as much as for economic consideration. The values are very generous by giving lower estimations when compared with real prices for listed goods. It would be impractical to set rates at a level that might be higher than real market prices. The printing of orders and official commodity prices led to new ambition for the standardisation of taxes. The *Book of Orders* standardised working practices, and more, the entire functionality of a more uniform Elizabethan customs system.

The 1565 Orders

The 1565 Orders aimed to micro-manage the everyday practices of customers. The book is divided into two sections that concern London and other 'out-ports', and again between imports and exports. Foreigners are dealt with separately. Stringent new accounting requirements are elucidated alongside equally demanding human checks within the customhouse. Some accounting tools were a continuation of existing methods, such as the continued use of the ancient 'cocket' that certified cargoes in situ, which were required to be presented and compared later at the customhouse. Long before, Henry VII enshrined the use of certificates to be crosschecked by 'attorneys' working for the merchants and the customers in 1488. Notaries, originally acting as agents of foreign royal bankers who collected the customs, had long used 'Cockets'. Such certification was in fact the genesis of the earliest customs systems. No original printed volume of the *Book of Orders* survives, but in a publication from 1684 its contents are included as prelude to Restoration Acts of Parliament regarding the customs. But the *Orders* are published more fully as the start of the *Modern Practice of the Exchequer* in 1730.³⁶⁷ Written by

³⁶⁷ Charles Carkesse included an abridged version of the 1559 "Act of Fraud" as a preamble to those Acts in the reign of Charles II, in, *The Act of Tonnage and Poundage and Book of Rates*, (1684), pp. 105-11. This Act created many of the orders that were published beyond the Statute Book. This guide includes statute laws that might usefully be known by customers and merchants, in addition to a list of official rates of assize and other information. The 1559 Act is abridged, and forms the basis for the list of relevant laws from Carkesse's own period. This displays the significance of the changes during the period of this dissertation. Similarly, Anon, *The Modern Practice of the Court of the exchequer*, pp. 406-46, includes the 1559 Act and *Book of Orders* as the basis for the law and directions around the customs at that point in time. For the author, Elizabethan-era regulations were the start of the 'modern practice of the exchequer', and the customs system generally. *The Modern Practice* was a manual published fairly widely judging by the many that survive. It aimed to inform and aid those engaged in the business of customs collection, but also those paying duties.

‘an officer of the customs for the benefit of merchants’, the Elizabethan *Orders* were considered by this customer to form the basis for the customs of his time of his *modern practice*. From the perspective of both authors, the Elizabethan period was critical to the ‘modernity’ of the customs regime. This perspective allows for a clear view now of the change that occurred at this moment.

The rules themselves are long and complex, but generally the theme is control and order, and the prevention of evasion. For example, the setting of times of the time of day cargo might be handled was of especial interest. The rules were evidently concerned with concealing night-time hours as much as where goods might be moved: goods could be handled, which was:

‘...until the first of march till the last of September, betwixt the sun rising and the sun setting; and from the last of September until the first of March, between the hours of seven in the morning and four in the afternoon’.

This rather picturesque ordering contrasts somewhat with increasingly legalistic eighteenth-century language included later in the manual: merchandise was to be handled in:

‘some such place, key, or wharf, places, keys or wharfs, as your highness, your heirs and successors, shall on the said first day of September, therefore assign and appoint, by virtue of your highnesses commission or commissioners...’.

Changing language and tone in directions, as well as increasing complexity indicates a changing style of government over long periods of time. Set out on the first page, such rules relating to daylight hours and locations will be shown in other sources to have been the key change with regard to the effective functioning of the customs in many ports. Despite the simple form, the 1565 orders for merchants, their servants, and customs men are surprising in their ambition and the minutiae of the detail of common operational activities. There was indeed an attempt at the micromanagement of customers’ tasks. This becomes evident in orders for the collection of the wool staple. The demands from 1565 seem very optimistic:

‘when the shipping of woll, fells and leather out of the port of London appointed and agreed upon, the customers thereof and their comptroller, upon knowledge thereof given them from the mayor of the staple, shall forthwith lock up the door to the waterside, called the fore door the wool custom house, with their several keys of several wards, and likewise the door to the street called the Back Door, with two other several keys of several wards remaining with them; which two keys of the said back door they shall then deliver to such two sworn porters of the said custom house, as by their discretions shalbe thought meete, to take in at the said back door all the wool, that shalbe weighed and shipped out for that shipping.’

Parade-ground precision was evidently considered important, as free access to the house could lead to all sorts of post-facto 'alterations' and 'erasings' after goods had been weighed on the official weighing beam by the designated Weigher, the correct *ad valorem* dues had been set using the set 'book of rates', and the certificates and 'cockets' created by separate officers had been delivered and checked against multitudinous accounts. The intention was apparently to create a full-proof system, primarily to prevent fraud and evasion. Micromanagement might achieve this; but what if one did not follow procedure? And who was to check, anyway?

By the amalgamation of the customs and exchequer, the author of the *Modern Practice* implies that the higher exchequer Court and the wider customs operation should be thought of as part of the same institution from the 1560s. Indeed, from this date various mechanisms made the administrative union stronger between the exchequer court and disparate bodies of customs officers. This is clearly indicated by the creation of new accounts that were to be bi-annually transferred from the customs houses to the exchequer for audit and storage, specifically to its officials known as 'remembrancers'. This process was coterminous with the wider reforming of the exchequer under the patronage of the Elizabethan lord-treasurers, and this connection is what constituted the 'modern practice' for the author.³⁶⁸

The 'Queen's Original Books'

³⁶⁸ *Passim*, W.H. Bryson, *The Equity Side of the exchequer*, (Cambridge, 1975).

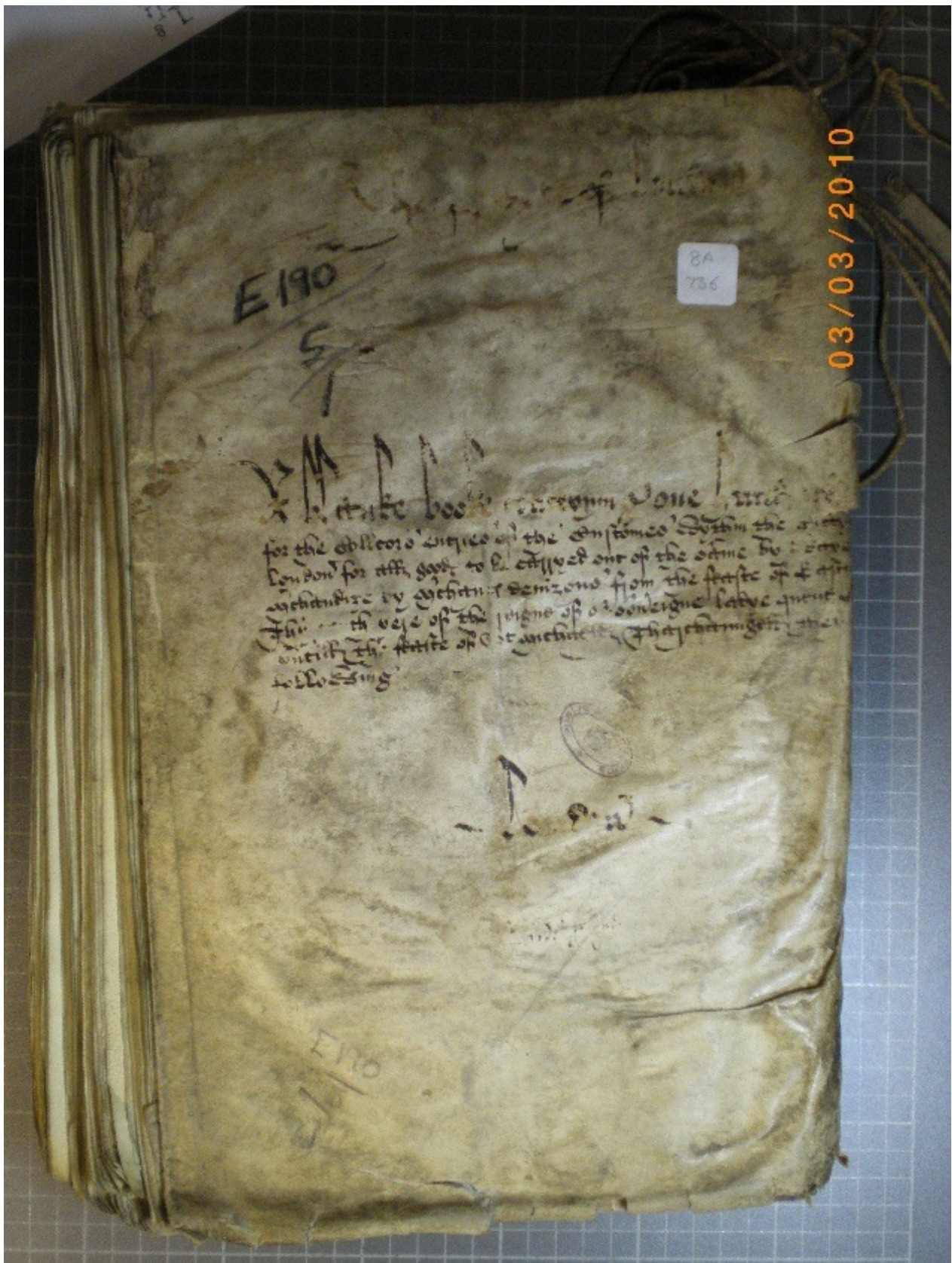


Figure 1. Verso cover of a 'duplicament' (port book) deposited at the exchequer by the collector of London ('petty custom' on cloth exports), William Bird 1571. E190/5/1. The title reads: 'The port of London: A Blank Book containing for one year ____ for the collectors entries of the Customs within the City of London for all goods to be carried out of the same by ____ way ____ merchandize by merchants denizens from the feast of Easter the thirteenth year of the reign [1571] of our ruler lady queen Elizabeth the feast of St Michael The Archangel there following: London: Bird, per me.' From 1696 'registers' of the newly enacted Board of Customs replaced the port books.

The surviving examples of what were referred to as ‘duplicaments’ in the 1565 *Orders* and ‘original books’ elsewhere, make up what are now described as the English *port books* series archived under the exchequer Series E190.³⁶⁹ They are the surviving examples of a larger corpus of books created for customs officers and merchants from 1565. This year saw also the introduction of the *Book of Orders*, and this publication prescribed the use of these ‘Queen’s Majesty’s Original Books’.³⁷⁰ Now known as *port books*, these contained presentational data-entry drawn from customers’ ‘cockets’ and ‘certificates’, which were checked and signed at the point of lading and unlading, and with ships listed by Searchers. They are not exactly working accounts, as is indicated from the neatness of their content, but rather they presented information in an accessible and presentational form. The ornate capital lettering noticeable in the images of port books illustrates the importance of aesthetics. They were filled in a way that would impress any reader who might wish to check the entries made by the customers, which is indeed why these books were introduced.

Appearances were important, but also perhaps deceiving as tales of huge frauds emerged shortly. The theory behind the books was simple: an official book was delivered by the exchequer to each customs officer to maintain and fill ‘openly’; each officer should logically enter information for the same shipment. It should be noted that different officers undertook separate roles, such as checking, recording, and collating money derived from merchandise. Any investigator would later be able to check between these separate accounts to spot any mismatch in individual data. This was to guard against intentional and accidental ‘mis-entry’. This highlights the clear possibility that mistakes might be taken for fraud, and vis-versa. Different officers would carefully check their entries against those of their fellows, which itself largely reduced the efficacy of the system. Indeed in Bird’s trial, and reportedly elsewhere, the fear was that offices could collude to ‘make their entries’ untruthfully. This fraud featured in relatively well-known legal case brought against Customer William Bird in the 1560s. He stated that the leaves and certificates casually stuffed into his books represented an attempt to rectify an honest muddle around the issuance of certificates at the quayside, and the correlating entries in the original books. A muddle for which his clerk was eventually fined 20 pounds, but only after major courtroom drama.

³⁶⁹ Possibly the best known account of the port books is, N.J. Williams, ‘The London Port Books’ in *Transactions of the London & Middlesex Archaeological Society*, vol. XVIII (1956). The various guides of the National Archives provide the best overview of the current state of these customs records.

³⁷⁰ Anon. *The Modern Practice*, pp. 409-10.

against so many other copies.³⁷¹

A clear impression of the new practices that lay behind the port books comes from a petitioner to Burghley, who bemoans the scale and complexity of the new administration in the early 1570s.³⁷² The author lamented that 'books upon books' complicated the customs collection and auditing processes. He suggested that fewer books and officers might 'serve the Queen better'.³⁷³ The author complains that no less than six books were kept by three customers: the 'customer inward' kept one book, the 'customer outwards' his for foreign merchants, and another for English merchants, and the comptroller's three books that agreed with these. The petitioner goes on to describe another nine books that were split between the collector of the 'subsidy inwards' (one for strangers and another for English merchants) and the same number for the outwards collector, the controller of these men (four books, to be in agreement), and another book for certificates (to certify that a cargo was not to be exported, thus being eligible for a future duty rebate). The complaint continues listing which books concerned what and whom, until a total of twenty-seven individual series of volumes are listed, all kept by the various customers of London. This number was intended to demonstrate a wider point the author continues to elaborate that this was a labyrinthine and overly voluminous bureaucracy. The reader is given the impression of a bureau filled of superfluous officers, each with piles of duplicated customs accounts that bothered and confused merchants. And so the writer seems especially concerned about improvement to the 'speed and quietness' with which to 'dispatch the merchant', and this indicates the unpopularity of the new and stringent bookkeeping.³⁷⁴ According to this complainant, twenty-seven matching books were kept by London's customary, each supporting the other in their content. These officers' books were connected to the 'original books' to be kept open at the customhouse in London in which merchants would themselves enter their wares in the presence of the customers. By the standards of the sixteenth-century, such a system was then seen as cumbersome and onerous by some at least. Perhaps expecting some collusion in this regard the *Orders* determined that there was to be a 'shippers' book outwards', wherein every shipper leaving was to register goods and owners' names. The 'shippers' books' (inward and outwards) were to be kept 'openly' at the customs house where 'neither customer nor the collector outward shall take any entry, or make any agreement

³⁷¹ For examples of non-centralised 'wild archives' in early modern Spain, see, Arndt Brendecke, 'Arca, archivillo archivo...' in, *Archival Science*, 10, 3 (2010), pp. 267-283.

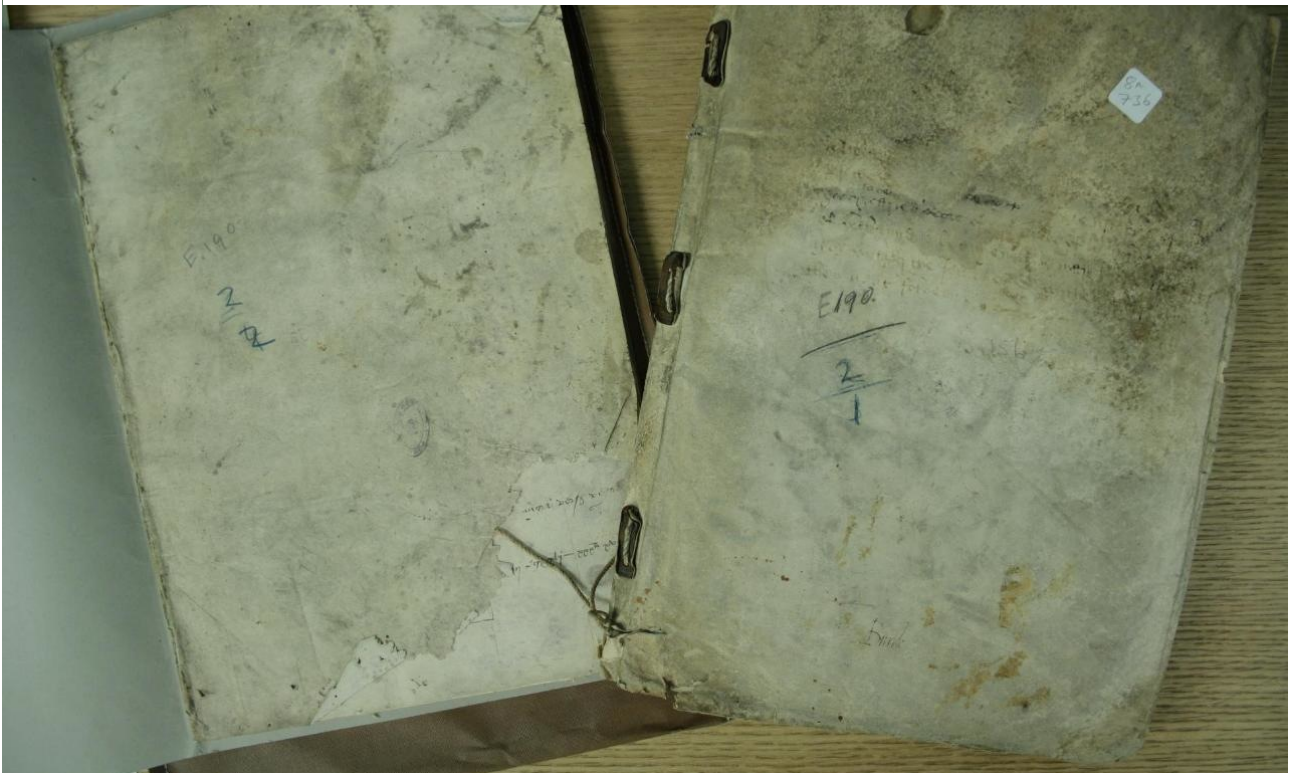
³⁷² Anon. to Lord Burghley, with a description of the customs processes, Lansdowne 110/23, c.1570.

³⁷³ The plea reads: 'So there are books upon books and officers more [than is necessary], but if a poor mans tale might be heard, it might easily be verified, that fewer books and fewer officers might do better service, bring more profit to the prince, and dispatch the merchant with more speed and quietness then some [usually] do.'

³⁷⁴ A factor of Thomas Gresham, writing of the customs in the Low Countries was likewise most concerned for efficiency in this respect. See below.

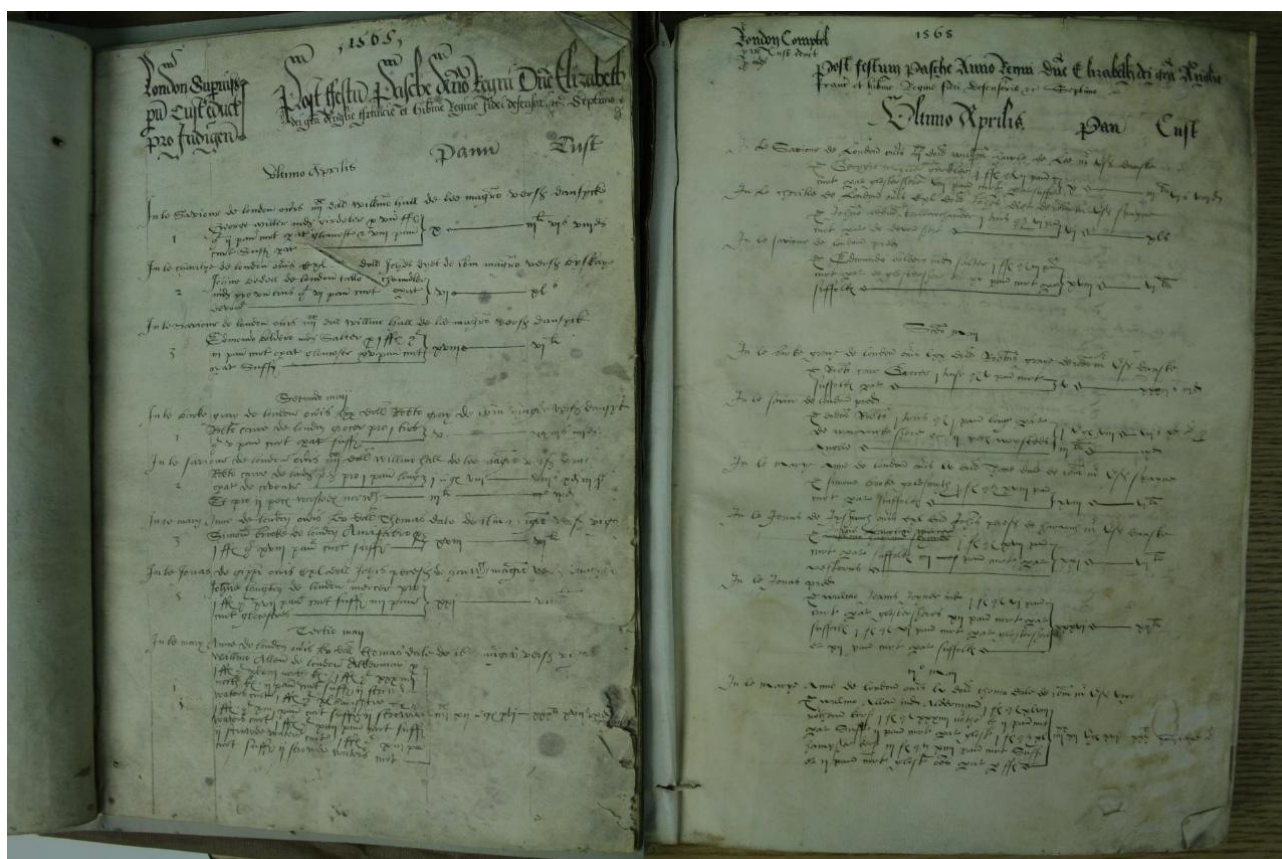
with the merchant for his customs or subsidy outward but openly in the customs house'.³⁷⁵ From this point, unchecked 'entries' made by customers and merchants together would be prohibited. The new volumes were manufactured by order of the exchequer and sent to customs houses across the realm to be filled in a stipulated fashion by hand. The scribal element of these and the older documentation, including 'cockets' written out at the quayside or in merchants' houses, lessened the reliability of the novel accounting technology that still relied largely on the personal trust in those making the initial entries when ships were searched or registered.

E190/2/1 & E190 2/2, (Easter 1565 - Michaelmas 1565) Surveyor's and Controller's accounts of Petty Customs Overseas: cloth exports by denizens. These are two of the very earliest surviving original books that replaced looser medieval accounting materials, and are a matching pair (not noted in the relevant catalogue).



³⁷⁵ Anon, *A Sure Guide*, p. 410

These accounting books were normally kept under lock and key for fear of theft, destruction, or alteration, and the possession of such volumes featured centrally in investigations of the customs during the 1560s and 1570s. The traditional methods of customs accounting that were maintained amounted to a complex series of receipts and certificates and other devices for the recording of information that continued still after the introduction of the port books. Following ‘cocket’



E190/2/1 & E190 2/2, (Easter 1565 - Michaelmas 1565) Surveyor's and Controller's accounts of Petty Customs Overseas: cloth exports by denizens. These are two of the very earliest surviving original books that replaced looser medieval accounting materials and are a matching pair (not noted in the catalogue). The Surveyor's book only runs until 22 June 1565.

certification, a ‘bill at large’ was to be presented by exporters, stating the numbers of “broadcloths”, “fardells” and “kersies” they planned to ship. “Bonds” were consequently paid and “subscribed” and delivered at the customs house to protect against subsequent changes in volumes, values, shippers identities, or shipping destinations – detail that could amount to higher customs rates depending on the circumstances. These bonds were taken to the exchequer and returned on application to the payer twice per year. These ‘cockets and certificates’ were ‘openly’ made at the customs house ‘for all to see’, and were normally presented to the searcher upon physical lading of the cloth. In London, lading and departure was intended to be restricted to Customs House Quay, which we have seen was acquired and augmented by the crown six years earlier in 1559. However, the farmer of this quay, George Nedham,

was apparently still actively furthering his monopoly against neighbouring quay operators in the exchequer Court as late as 1587.³⁷⁶ Beer exports followed similar procedures, although with different officers using different accounts. The new office of 'surveyor' and his deputies from time to time physically checked the books and receipts.

Adam Fox states the importance of writing as an extension of power: 'Writing is a source of power: it is both a symbol and an agent of authority. As a technology of communication, it has the ability to revolutionise the transmission of information...'³⁷⁷ Such potential to revolutionise certainly existed in the customs, but a handbook published in the late-seventeenth century to aid accountants complained that: 'The best of them are confused, the others so blotted and blur'd, so cross'd and erased, that neither head nor tail can be discovered...'³⁷⁸ Even merchants such as Thomas Gresham (c.1519-1579), and lord-treasurer Burghley calculated in Roman numerals, often mixing these with Arabic numerals in their accounts. Double-entry bookkeeping would not become commonplace for hundreds of years in England.³⁷⁹ Despite limitations of single-entry private accounts, i.e. the inability to separate cash flow from capital, those who made simple idiosyncratic accounts would understand them well enough. Considering their idiosyncrasies, the private accounts of merchants were limited communicatively to private use, or perhaps for the eyes of a very few. For this reason, neat handwriting in the new customs books was enforced by royal statute, and presentational standards would be essential if they were to be shared and understood even if overall neatness would not have much bearing on fundamental accuracy of data. The 1565 *Orders* stated the need for entries to be neatly and legibly written down, echoing the common complaint of illegibility of early modern accounts: they were not to be delivered in 'any maner of way erased into the exchequer, but all negligent and casual myswritinge that maie happen therein shall be underdrawn that the truth of all entries may appear agreeable to like orders prescribed'.³⁸⁰ A law passed in 1563 aimed to guard 'agaynst the forgyng of evydences and wrtynges', and this was intended to combat property title forgery especially, but also commercial transactions in general.³⁸¹ Michael Clanchy has demonstrated that such distrust of handwriting had long existed in England, and in law courts the word of an upstanding witness was

³⁷⁶ TNA: E112/26 (f.6) 'George Nedham farmer of the Custom House key in London versus Richard Johnson', 1587. Not catalogued; found in non-digitised index, TNA: IND 1/16820.

³⁷⁷ Adam Fox, 'Custom, memory and authority of writing', in *Experience of Authority*, p. 89.

³⁷⁸ Craig Muldrew, *The Economy Of Obligation: The culture of credit and social relations in early modern England*, (Basingstoke, 1998), p. 62.

³⁷⁹ Although recently Geisst (2013) shows that Chaucer indicates that the technique seems to have been known to English merchants in the fourteenth century, p. 65. Braudel (1982) pp. 572-78.

³⁸⁰ *A Sure Guide*, (1730).

³⁸¹ Fox, 'Custom', in *Experience of Authority*, p. 90.

considered more dependable than the written record even after the second had become a fact of life as much as being more admissible evidence in law courts.³⁸² For example, with 'demographic and economic pressures, more court activity arose from landowners enclosing or otherwise restricting access to land and resources meant that 'a stricter and more exact definition of customs was suddenly very important by the early modern period, and their indeterminacy became the occasion and the locus of much dispute...'³⁸³

Further to their written content, the materiality of the port books deserves particular attention, particularly in light of the accounting forms they replaced. Previously, leathern bags and their loose contents had served for customs auditing, and these accounts are materially very different from the port books. The scrolls became books, and the nature of the latter indicates a different life and rationale as records. They were to be more accessible to a greater number of people, and they were designed to hold more information, and for that information to be more communicable - an important aspect of their design as they were ordered to be widely visible to different officers. Later they were to be stored in Westminster in order that they could be checked against the multitude of other books if necessary. In practice, the portability and legibility of the books was designed to facilitate easier and quicker crosschecking to prevent both error and fraudulent practice. The port books were intended to travel far a wide, to be managed by many hands. In this way, they were made to be physically durable, and were dispersed directly by the exchequer to the locales as 'blank books'; as such they were bound using expensive vellum covers. Their purpose is still clearly marked on each, as in the example of the 'blank book' filled by London customer William Byrd (see image above) on which Byrd's name and responsibilities are listed on the cover. The hundreds of neat and uniform lists of shipments contained were to be legibly and neatly written, without alterations such as erasures, in order that others could check them later. This change indicates the bold ambition of the reformers who hoped that such devices, with the accompanying 'orders', would amount to reliable data repositories that were reliable where they were verifiable as a permanent record of truth. Their verifiability as records would prove instrumental to the discourse around the manipulation and evasion of the new customs taxation.

The Medieval 'Dialogues' Customs Audit

Whilst the change from the creation of the 'medieval customs' accounts' and the port books in the years after 1565 are noted in the introduction of the relevant *National Archives* catalogue, their

³⁸² Passim: Michael T. Clanchy, *From Memory to Written Record, England 1066-1307*, (London, 1979).

³⁸³ Fox, 'Custom', in *Experience of Authority*, p. 99.

significance has not been highlighted in the literature. The focus has been far more on the content of the accounts – the data – whereas the actual books are taken for granted in the literature. By considering the materiality of the port books, and not only their content, a fundamental difference is shown in the way customs were measured after 1565. Most obvious was the change to the codex format. The two types of accounting systems, as we have seen, were designed to measure a different kind of indirect taxation. It is true that some officers had kept [unbound] folios of customs collections that resemble port books, and these types of accounts seem to be especially prevalent in the case of the ulnage charges. This fact may be because that particular fee involved a great deal more information than that declared by, for example, wool merchants who seemed to summarise shipments by ‘composition’, but twice a year on the ‘particulars’ kept in the leather bags accounts. Thus, before the changes wrought after Winchester the exchequer followed accounting procedures with the customs that were ancient by the 1550s. The particular accounts simply did not reflect the materials that were widely used by merchants, based on the business ledger.

Prior to 1565, particular accounts detail the customs and subsidies from the time of the great custom levied by Edward I.³⁸⁴ These accounts are now catalogued in the *National Archives* in the same manner as the later port books. Without physically inspecting the original sources one might overlook how archaic these accounts actually were – in particular how the data was collected and presented. Bi-annually, customers would simply place various receipts that resulted from their interactions with local merchants in leather bags, and these were usually taken to the exchequer twice per year. Here their contents was attested and enrolled by exchequer clerks. These included ‘receipts’, which were working documents created in the presence of merchants for customs monies paid, and ‘vouchers’ and other documentation - hence ‘*particule*’, or “particulars”. This paraphernalia should have supported an accompanying ‘roll’ as a totalising, or summarising account, hence, ‘*compoti*’. It was checked that the receipts agreed with one another by the ‘lord-treasurer’s remembrancer’, and after copied over to the official Exchequer record made of very large scrolls. These were vast vellum sheets, meters long, stored rolled up - “enrolled” - and stored permanently, thereafter referred to as ‘pipes’ due to their shape.

This system was only fit for certain kind of “taxation”, and the scale of imposts demanded an entirely new accounting system as a result of their scale and the way they were governed. The port books seem to reflect the spirit of governing the customs that featured innovation. Still though, port books were designed for use in court scenario, like their predecessors the particular accounts. In the

³⁸⁴ PRO series E122; a basic introduction to this series is available in the introduction of the catalogue of the National Archives, Kew.

late medieval period, the biannual formal depositing of particulars and accounts at the lower court of exchequer featured much theatre, partly as they were declared orally in apparently noisy scrum of people arraigned before the more lavishly dressed ‘barons’, or judges who presided over this occasion. We can witness this audit in the image of the lower exchequer court in action below, which includes the imprisonment of a king’s debtor in the foreground, with the authority of the kings ‘barons of the exchequer’ displayed in the background, and the activities of officers and royal agents detailed around the table which is full of rolls and coin. Such exchequer sessions have been aptly described as ‘occasion rather than a governmental department’.³⁸⁵ That is not to say that the serious business of counting and checking was not undertaken, rather that the limits of the exchequer auditing mechanism would not allow for anything but light customs taxation, and most importantly, of the kind that could be efficiently and reliably administered within the constraints of the old system. We should briefly consider the use of the chequered cloth (the exchequer) introduced by Norman kings, which was essentially a giant abacus used to account with royal fiscal agents.³⁸⁶ Before being placed on this matrix, the coin itself was physically assayed for silver content. After, coin was stacked and counted above and below a zero line, indicating credit and debit. This worked well, and the method was predicated on the legal concept that the fiscal agent was indebted to the king until the ordeal had been completed. Debt and credit could be quickly ascertained by the equal removal of coin above and below a zero-line to determine what was outstanding, or that overpaid by royal agents. This quick calculation would allow the visiting depositor to be issued with a ‘quitment’ for the year if either party owed money. Thus outstanding or overpayment might be carried over until the depositor returned. Of course, things could turn sour, and the imprisoned figures in the image below highlight the coercive powers held over royal officials responsible for collecting money throughout the county.

³⁸⁵ Amt & Church *Dialogous*.

³⁸⁶ The following analysis of the ‘dialogue’ based on the introduction by Amt & Church, in their (trans.), *Richard Fitzneale, Dialogus de Scaccario*.



The 15th Century exchequer Court of Receipt in action: one can see the rolls that were computations of documents and oral accounts of visiting royal agents.³⁸⁷ Inner Temple Library, London. C. 1460.

³⁸⁷ One also can see clearly the juridical administration that enforced credit and debts, and the behaviour of officials, all of which might well lead to incarceration [see foreground of image]. Essentially, this judiciary continued with the imposts.



Compoti and particule customs accounts with unknown seal. E122/52/58. This example is from the early 1480s, Ipswich.

Richard Fitzneale, the twelfth-century author of the *Dialogue of the Exchequer*, from whom most of what is known about the process is now known, describes the process as a ‘conflictus’, indicating the tension that likely often existed in an ordeal for visiting sheriffs and officers.³⁸⁸ His description of the occasion as a *dialogue* is also suggestive of the primacy of the oral and personal over the written at this early time, a bias that resonated beyond the medieval epoch.³⁸⁹ The term ‘audit’ has precisely the same oral origins, from when oracular accounting in rooms filled with witnesses as listeners was necessarily paramount. The old exchequer system had the advantage of apparent openness in that those present ‘watched and witnessed’ the proceedings.³⁹⁰ This can be compared with the fixation about the open recording of information in designated places and times in the Elizabethan port books, when written information became a significant issue.

It seems that the theatre of the exchequer ‘occasion’ required a ceremony of auditing that aided the judicial [as opposed to bureaucratic] processes of receiving the king’s dues from the kings “debtors” – those responsible for the temporary safe-keeping of his money, which they also collected. Aspects of the occasion, or ceremony, focussed on the effective reckonings between the king’s agents and farmers and exchequer remembrancers and scribes. Imposing a regularized, constant ‘dialogue’ in localities recording what happened there would be an entirely grander Orwellian ambition, one that could not be conceived until relatively recent times. Pragmatic and reasonable summarisation twice a year was perfectly sufficient for the medieval scale of customs taxation, at least. Summarisation was by no means restricted to early customs auditing; the use of ‘composition’ from the eighteenth-century approximated values of cargoes and enabled the avoidance of complex and time-consuming calculation as trade grew exponentially.³⁹¹ Indeed such generalisation for the purposes of customs continues in vast container-ship terminals today, where only a tiny fraction of containers are physically checked against declarations submitted by shippers.

The pre-1565 accounts were possibly made from separate master ledgers of local customs farmers, with loose supporting receipts placed in the leathern bags destined for the exchequer. The Dutch ‘tax gatherers’, as portrayed by Marinus van Reymerswale (see below) were evidently customs or toll farmers judging by visible entries in their ledger that include tolls taken from fish mongers. This work from around 1540 was reproduced widely, and presents a grossly distorted physiognomy of the toll collectors. This work proved popular, and many copies were made, probably as it satisfied a popular opinion of tax collectors. A lack of oversight and an atmosphere of collusion are indicated by

³⁸⁸ *Ibid*, p. xxiv.

³⁸⁹ *Passim*, Michael Clanchy, *From Memory to Written Record*.

³⁹⁰ Amt & Church, *Dialogus*, p. xxi.

³⁹¹ Braddick ‘Fiscal Compliance’, p. 11.

the unlit room - perhaps within the customs house, or maybe their own house - where they appear to conspire to make entries in customs ledgers not dissimilar to the port books. In Reymerswale's painting, the loose and disorderly paraphernalia of receipts in the background indicates chaotic, or at least idiosyncratic working practices, which contrast with the attention paid to entries in the official ledger. These receipts resemble the 'cockets' and other receipts and certificates used by English customers as working documents, the contents of which were later entered into finely drafted port books. The large candle is pointedly extinguished behind them, indicating obscure and private accounting practices. The coin is arrayed with the customer reaching to grasp this hoard. It seems that out of the messier and hidden reality displayed behind, these men distorted information by creating the orderly ledger - a surprising focus for Reymerswale's description.



Two Tax Gatherers, workshop of Marinus van Reymerswale, c.1540, The National Gallery, London.

Soon, we will see that the designers of the port books in the exchequer intended that they be used in juridical situations as evidence, just as the particulars were. However, now the port books were to be archived at Westminster, thus allowing for freer access for investigators to examine, working on a commission basis. It was said they were to be kept as a permanent 'record' in this way. The Elizabethan officers would continue to collect large amounts of commercial data, but with the

constant threat of prosecution, the authors and users of the ‘original books’ might think twice before gaming the system. In fairness, they may have on occasion been caught out by a remarkably strict and impracticable administrative regime. This was an administration designed to guard against possible fraud of royal officials and other agents, and enforce a greater degree of precision. However, considering the magnitude of this task, mistrust revolved around the possible alteration of physical auditing materials.³⁹² Previously, the *dialogus* audit centred more on the assay of coin given in settlement of royal debts held by officers, and the quantification of goods was conducted necessarily by the principal similar to ‘composition’, rather than precisely-measured trade.³⁹³ Estimation was necessary as problems of standard measurements were said to remain for many goods such as wool.

That the Elizabethan *modern practice*, and the customs accounting system thereafter were designed with mistrust in mind is supported by the findings of one historian of another European medieval administration. W.C. Jordan wrote: ‘In a word, corruption and its prevention became central concerns of the newly emerging states.’³⁹⁴ Jordan’s example is the raising of extraordinary taxes to fund the 1270 crusade of Louis IX (1226-70) of France. This extraordinary fiscal rush is alike the example given here of the augmented customs: it was driven by dramatic events, and it generated its own ‘anti-corruption campaign’ that aimed to ensure people paid the sums legally due. Clearly the problem was one of reticence rather than open rebellion in the earlier context. Louis’ campaign featured ‘slogans and practices’ that centred on the idea of good government and issues around royal authority, a campaign also mirrored in the time of Elizabeth I when the rhetoric of Commonwealth emerges clearly in relation to corruption of the customs. In France, once the extraordinary taxation was implemented and legitimised by the extraordinary circumstance of crusading to defending the Holy Land, the prosaic practical issue that arose in light of poor communication and fragmentation was one of administrative trust. Such difficulties led the corruption of Louis’ tax regime in very short time.

Another example of the link between trust and an emergent quantitative regime realised by accounting can be observed in the very rise of ‘the profession’ of accounting in nineteenth-century Britain and America, which emerged to provide assurance to investors in very large public companies that their ‘books were fair and honest’. Somewhat employing *Gemeinschaft*, Theodore Porter argues that the requirement for such checks existed where objectivity in measuring and auditing became requisite in an increasingly complex economy by the close of the early modern period: ‘Objectivity is a

³⁹² That specifically the medieval and Elizabethan customs administration was designed with mistrust in mind is noted by others, including Braddick, *The Nerves of State*, p. 56, and indicated in Lloyd, Howell A., ‘Camden, Carmarden and the Customs’, *The English Historical Review*, Vol. 85, No. 337 (Oct., 1970), pp. 776-787.

³⁹³ Composition in this sense refers to the approximation of cargoes for customs purposes; this method still occurs today, and today only a fraction of travelling freight is checked physically by border agents around the world.

³⁹⁴ Jordan, ‘Anti-corruption campaigns in thirteenth-century Europe’, in , *Journal of Medieval History*, p. 207.

technology of distance: geographical, intellectual, and social.’ For Porter, ‘Such knowledge is especially useful to coordinate the activities of diverse actors, and to lend credibility to forms belief and action when personal trust is in short supply’.³⁹⁵

Cunning, Shifts and Sleights

Evan Jones has noted that to assess the prevalence of historic illicit trade it is essential to first gauge the onerousness, and thus motivation to evade trade-taxation.³⁹⁶ In what follows this specific tipping point [from the 1550s] is indeed what this section hopes to illustrate. With the introduction of the ‘imposts’ in 1558, taxation became severe enough for a manifestation of the significant problem of critical informational errors, wholesale merchant evasion, and official fraud. We have seen that before this time, ‘customs’ operated on an altogether smaller and privately negotiated scale that required little reckoning and audit with the monarchy. We go further to show that the paper administration of the imposts actually enabled the genus, or typology of evasion we find emergent evidence for during the reign of Elizabeth I, which was concerned with fraud more than debt or physical ‘smuggling’. The specific legal reaction to this precise problem created much of the surviving correspondence and records around the issue. This also explains the focus by those concerned about fraud upon cloth, beer and wine, rather than the myriad other things exported and imported from England; this bias demonstrates the fact that we read the problem from a narrow perspective, one that focuses on certain key politicised, heavily-taxed goods. The monarchy was especially interested in these goods at this time because key government actors were then in the process of augmenting taxation on these specific items. This is most likely the reason London’s customers responsible for cloth are targeted so extensively during the 1560s, as described shortly. Cloth, beer and wine are the commodities most commonly at issue due to the imposts on these goods. This is an empirical bias that amounts to a limitation in obtaining a whole picture of overseas trade that included every possible global commodity and luxury of the times. However, for the purposes of a thesis that trade-taxation was changing, and by consequence that its administration reflected a problem of fraud and mistrust, this narrow view [especially through Lord Burghley’s eyes] is not critically deficient as it focuses on the preeminent trades of the day.

The Punitive System at Work

³⁹⁵ Porter, ‘Quantification and the Accounting Ideal in Science’, in *Social Studies of Science*.

³⁹⁶ This is a point Evan Jones makes clear in his 2013 publication. Clearly for the problem of the ‘illicit economy’ to become historically significant, a fiscal or regulative regime that is worth evading on the whole is logically required.

The physical possession of records, and the controls over access to politically sensitive information contained features in the context of Elizabethan parish controversy in London in 1620s.³⁹⁷ Two rival parties of parish notables, including churchwardens went to law to dispute the possession of the ‘common chest and divers bonds, evidences, writings, church books, vestry books, accounts, and stocks of money’ belonging to the parish church. Particularly unacceptable to the plaintiffs was the removal of valuables into the ‘private house’ of a defendant. The ‘private’ possession of these objects fundamentally breeched acceptable norms, and the magistrate ordered the chest returned to ‘public’ (yet also secreted) possession at St Botolph’s, Aldgate. The controversy persisted as the written documents were returned reticently, and with missing components. The recovery and restitution of the documents was considered a critical priority, but was subject to reticent behaviour. Their original state was apparently critical for harmony and trust within local politics: ‘For like all other parishes, the smooth government of St Botolph’s depended upon closure, cloistered discussion, regulated access, and secrecy’.³⁹⁸ Some decades before this event the principal of regulated access to books, but also the problematic of storage in private houses and hands features in a case brought by the crown against customer William Bird of London. Like the deeds and other evidence of St Botolph’s, the port books formed a record of customs and trade that theoretically provided a reliable record of customers’ reckoning with the exchequer.

A relatively large body of state papers and other legal sources remain that detail a labyrinthine case brought against William Bird, Collector of the “Petty Custom” (with the new impost) on woollen-cloth exported from London. Some further exposition of the royal commission, granted to a London citizen, Oliver Daubeney, is worth giving, as it is an unusually well-documented account of the evidential uses of the port books, but also their shortcomings when scattered amongst the houses of London merchants, customers, and senior exchequer officials, who would be accused of withholding accounts. The surfeit of sources that detail the case does not give a full picture of the case and prior gathering of evidence due to certain other lost records; but there is much to go on. Relating to an old question of the real prevalence of smuggling at this time, Bird’s trial has been linked with empirical concerns of unreliability of the port books as statistical evidence, this in light of the likely truth of the extent of fraudulent practices he and others were charged with. Bird’s case is relatively well recorded, and where considered by modern historians, opinion is split between historians who emphasise the overall reliability of the customs accounts, believing that fraud was contained by the law, and historians

³⁹⁷ Griffiths, ‘Secrecy and authority in late sixteenth- and seventeenth-century London’, in *The Historical Journal*, pp. 925-51

³⁹⁸ *Ibid*, p. 926

of politics probably more receptive to Elizabethan internecine politics.³⁹⁹ The most commonly held view held still is that even if guilty, Bird was an unusually corrupt customer who was caught out by largely successful system of checks.⁴⁰⁰ Incidentally, similar allegations against another notable customer, Thomas Smith also are considered along such fault lines.⁴⁰¹ Rather than re-examining the sources for the absolute truth of a trial, the case will be rather considered for information about the life of the customs books and accounts in such scenarios. Whatever the truth of the case, the prosecution of Bird and his fellows highlights the status of the port books, and the concern for their abuse. It also suggests much about the powers of local officers. The personal involvement of Elizabeth I indicates that customs corruption was becoming increasingly politically sensitive at this time, only twelve years after the first imposts and their administration were introduced. This corruption would take the form of public scandal, transcending the closeted world of the medieval staple system within which such a scandal would be dealt with probably by the staplers themselves in Calais.

The case and investigation of Bird and his associates emerges through the activities and reports of a group of merchants who obtained a commission to investigate the London customs as a whole. By royal patent, Oliver Daubeney sought to find evidence for abuses by officers. This had led to investigation of cloth shipments and the cadre of Mercers who acted as customers for the collection of the cloth duty - the Petty Custom - in the 1560s [see figure above of 'vaulted customhouse']. Daubeney was involved in brewing, and may have acted as a customer in the trade. He also can be found organising loans for the queen in London. He was thus a notable citizen of London, personally involved with financing the monarchy. The royal patent for the commission, issued at Gorhambury House in August 1570 survives and establishes the remit for Daubeney and his company to investigate 402 'concealments' of customs money achieved through manipulation of the customs accounts. It notes that despite recently enacted laws and orders to stop the abuses of the customers: 'we have been credibly informed...that the said corruptions and disorders remain unreformed'.⁴⁰³ The original patent is signed as being made by the queen personally. The dysfunction of London's customhouse was at this time thus a concern that involved the queen personally; as a result, the investigation and case

³⁹⁹ Perhaps representing the former group is Brian Dietz *Port and Trade*, who stated: 'As far as the port books are concerned, the most realistic attitude towards them is one which avoids...the extremes either of uncritical acceptance or of complete distrust'; whereas, representative of the second is, Howell A. Lloyd (1970, p.786-7) who wrote: 'as pressures increase upon economic historians to express their results in statistical form, it cannot be too often repeated that Elizabethan customs records, affected as they are by so many unpredictable variables, can never be regarded as a reliable index of trading activity - a function for which they were in any case never intended.' Dietz's view of the port books remains most common.

⁴⁰⁰ Dietz, *Port of London*.

⁴⁰¹ See Brian Dietz's entry in ODNB for Thomas 'customer' Smith'.

⁴⁰² Gorhambury House, a mansion completed two years prior and owned by Nicholas Bacon, Lord Keeper of the Privy Seal, and father of Francis. Elizabeth I visited on occasion, and evidently "held court" there.

⁴⁰³ Patent Rolls: TNA, C. 66, no. 1062, mm. 29-31, (20 August 1570), Patent for Oliver Daubeney.

brought against Bird and company stand out in the *State Papers* collection, as do the very visible accusations against Thomas 'customer' Smith from the 1580s onwards. This bulk of sources can give the impression that he was special case amongst the customers. But if one includes lesser-known cases in the exchequer court, and the large tranche of information possessed by Lord Treasurers Winchester and Burghley concerning customs fraud elsewhere in the country, one can see that the problem was more extensive than Bird's and Smith's circles. These London circles found their way into the purview of the monarch, and thus emerge more clearly into historical view. The fact that they both were resident in London - the greatest source of customs revenues - these men also perhaps commanded particular attention. Bird and his administration were most likely to produce profitable results for the appointed commissioners and the queen. However, the original commission does not specify whom Daubeney was to investigate, rather Daubeney and other chose these men for personal reasons and for the potential gains that might be accrued in large fines known as moieties.

In a substantial patent roll, consisting of around 1800 words, the purpose of the patent becomes apparent as a set of conditions recorded and authorised by the crown, granted to an individual or company who would be thus sure of a share in profits accrued from the moiety system. As with a modern legal patent, this follows the principal of legally guaranteed privileges. Patents at this time did not require proof of invention, and were a mode of assigning grants of authority and reward to those who might act on the monarch's behalf. The Elizabethan patent was an open written assignation of rights that could be demonstrated to all, i.e., "letters patent" or "open letters". Principally, the document provided written authority for Daubeney and his men to access all records of London's customhouse to crosscheck data contained therein. A large section is devoted to the contract of moiety between patentees and the crown, whereby the patentees received their traditional half share of any proven discoveries of seizures and fines. All entries between a [unknown to me] royal pardon for customs fraud in 1566 and the date of the patent were to be open to investigation, a condition that was to be important at the trial. Daubeney did not act alone, and he undertook the commission with a number of 'deputies'. Perhaps as vested interests were being disturbed influential London merchants, including Richard Carmarden and Edmond Mathews supported Daubeney.⁴⁰⁴ In 1571, we find evidence that these men requested certain commercial records from merchants and aldermen of London to add to their evidence against Bird, listing their names alongside a tract demonstrating royal authority.⁴⁰⁵ Other royal patents, earlier customs fraud patents had apparently been granted in the reign

⁴⁰⁴ As with G.R. Elton's 'informer' George Whelplay, who 'employed something like a small detective agency', Elton, G.R., 'Informing for a profit: a sidelight on Tudor methods of law-enforcement', *Cambridge Historical Journal*, 2 (1954), pp. 149-67, p. 151.

⁴⁰⁵ The commissioners' are named in, SP12 80 7i, 'Copy of the Commissioners letter to m(r) Hawes/Alderman', (July 1571); Daubeney's 'deputies' are recorded here as: Gynes, Halton, Hakluyt, Brokesby, Vale, Page and Sterre. Edmond Mathews

of Henry VIII.⁴⁰⁶ This commission was not unique, nor was it restricted to royal patents. Private parties instigated prosecutions under equity law of the exchequer court concerning customs fraud.⁴⁰⁷ Associates of Daubeney, again, later privately pursued a similar suit in this court against Bird in 1576.⁴⁰⁸

The complexities of the investigation and trial, coupled with unverifiable accusations and gaps in the sources make Daubeney's a challenging story to narrate. One quickly gets bogged down in complex and only partially recorded series of events. Thus ascertaining the fundamental "truth" of such sources themselves mostly based on hearsay is not the wisest approach to take. No doubt the surviving reports, normally sent by Daubeney's supporters, to the Privy Council of his investigation were tailored for their audience. However, evident difficulty experienced in proving Bird's guilt is interesting in itself. An account of the trial of customer William Bird at the Queen's Bench was sent to Burghley entitled: 'A note of such *parcells* of the information, entered in the Kings Bench as time would then show to give evidence for. And were there tried by a jury & passed by verdict, against Wm Bird Customer of *your* port of London'.⁴⁰⁹ This 'evidence' was the fruit of Daubeney's commission conducted over previous years. This note was sent to Burghley who had just been made high lord treasurer and was effectively petitioned here by Daubeney for payment of a large 'moiety' share of 9000 pounds (4500 pounds) as a result of the initially successful outcome of the case.

At the Queen's Bench in January 1572 thirteen merchants are named as shippers of 'concealed' cloth, principally to Hamburg, between 1569-70.⁴¹⁰ All thirteen, foreign and denizen merchants involved presumably had dealings with Bird, as Collector, but also his clerks, and his Surveyor, Thomas Coleshill. Although none of these are charged. Before the Attorney General (Sir Walter Mildmay), the 'Lord Chief Justice, and the Courte, in the persons of the Jury', various oaths, confessions, and 'evidences' were tested based on submissions by Daubeney, who presumably was present at the court's venue at Westminster Hall. The oath and the confession were two of the most important proofs that were used against Bird, but materials such as the books, the cockets, and certificates were also to play a

and Richard Carmarden were also stated supporters. Carmarden was to become a regular complainant against customs fraud, see his, 'Caveat for the Queen'.

⁴⁰⁶ For example, E122/31/1, 'Port: Chester Letters patent appointing commissioners to inquire into frauds in the Customs, &c.', (1541), 1 m.

⁴⁰⁷ For example, E133/1/51 'Wines imported into Newcastle, charge against William Sherwood for concealment of customs', (1565). The majority of the trials and commissions I have found in the exchequer involve private prosecutions of royal customs rights, and clearly for moieties of shares of fines and seizures. Other trials may exist in other royal courts. And many more records have probably disappeared; for example, I have been unable to locate the major trial of Bird in the records of the King's Bench (TNA series KB).

⁴⁰⁸ E133/2/292, 'Information exhibited by Edmund Matthew and John Saunders against William Bird and William Rivet, for concealment of customs. London', (1576).

⁴⁰⁹ BL, Lansdowne 14/40, 'Account of the evidence against William Bird given at the Queen's Bench', undated (1570s).

⁴¹⁰ Trial dated in, *Calendar of the Patent Rolls* (London, 1891), 1572-75, no. 101, 16 December 1572.

central role. Even if it seems that Dawneney had submitted only a relatively small selection of evidence.

According to Daubeney's account sent to Cecil [the only surviving source detailing the trial] he had somehow elicited from the Searchers by the commissioners prior to the trial, on oath, and again before the court that the merchants shipped their cloths *after* the cockets (cargo declarations) were submitted at the customhouse, rather than before following the law. This made it impossible to compare shipments and the customs accounts. During the investigation, it seems the merchants involved had 'confessed' the details of their shipments, including their real dates and quantities. These confessions were compared with the cockets' data by the investigators, disparities were found. Bird defended the disparities by averring that these shipments, as 'confessed' by the merchants involved, had been 'shipped as the merchants had sworn'. Bird states that the missing shipments were recorded informally by makeshift certificates, but recorded by Bird and others. The problem was that these cargoes had previously been entered but could not be shipped in reality due to unforeseen causes, and after the cockets had been submitted. The informal certificates remedied this problem. But in error, the Searchers had mistakenly entered the original cockets, rather than Bird's certificates in their own 'original books'. Thomas Coleshill seems to have then shown evidence that unwittingly contradicted this account. Coleshill states that it was common for merchants to request, under oath, for such certificates due to regular disruption of shipping. Their goods, having stated as being exported in the cockets, could after simply be shipped again without being taxed twice. Coleshill stated that he would mark these instances in the margins of his own 'surveyor's book', recording that goods were in fact shipped on other occasions and in other ships. Coleshill was then asked to show the court this marginalia in his own books, which had been obtained by the commission and were being held open for him and all to see. It was clear that there were no such annotations made for the specific merchandise in question.⁴¹¹ 'Thereupon the Jury went together, and so upon these and diverse other manifest proofs gave their verdict against the said William Bird.'

The 'cocket fraud' proven here is detailed by another petitioner in the Burghley's papers as allowing merchants to ship cloth and other products twice, and theoretically on subsequent occasions, whilst only paying the customs once. This fraud would require the close connivance of the searchers.⁴¹² The specific cargoes proved as being concealed amounted to 693 cloths, and these were further reduced to 283 when Bird returned to the Bench in May that year. However, there was apparently

⁴¹¹ It is unclear, but perhaps there were none at all in his book. Indeed, of those of Bird's books that survive in the National Archives, there appear to be no such annotations.

⁴¹² This 'cunning shift' involving the cockets and the books is detailed elsewhere, in, BL Lansdowne 14. 41/42, 'Abuses of the searcher and other officers', 1572. An unknown ally of Daubeney sent this note to Burghley at around the time of the investigation.

much more found over the course of the investigation than these items proved. Daubeney had a strict timeframe within which he could investigate the purported ‘concealments’ by the conditions of his Patent, which was restricted from the unknown royal pardon in 1566 until 21 August 1570.⁴¹³ He states that by agreement of the court, being ‘plain concealments in law’, cockets for 27,000 cloths had been ‘disorderly thrust in, as place would best serve’ in the searchers’ books.⁴¹⁴ These all were in this way made by consequence technically inadmissible, being outside the remit of his patent. This tranche far exceeded the concealed cloths considered in the trial. And it is stated that Bird and his clerks likewise ‘confessed’ to these alterations. Additionally it is suggested that the reordered cockets were found in their original state [‘duly entered for the same’] in another book made by the searchers. Besides this, it would have presumably been obvious where a large number of documents were relocated in the accounts, as this would have greatly distorted the data itself, as well being made obvious by the physical alteration of the volume. It is astonishing that such a simple and desperate ploy could be conceivably undertaken. But despite the agreement of the court that they had been moved, they were not included in the ‘concealments’ charged against Bird due to the conditions of patent. This quantity of cloth would represent a sizeable proportion of the total royal revenues derived from the cloth impost, at around 9000 pounds.⁴¹⁵ We know that the total revenue received from London was around 31,000 between 1568-1570.⁴¹⁶ This ‘concealment’ was then an affair of state proportions. Daubeney eventually requested to be either given commission to pursue some of these other concealments, or even be granted moiety for their discovery (4500 pounds), or in light of his losses from the investigation, a monetary reward. It is clear that the patent had not produced the results hoped for two years prior.

The account given by Daubeney leaves one wondering whether Bird and his men had been victim to the stringency of the new regulations and impracticalities of the port books. Bird and his colleagues and employees - the clerks - may have been simply lax rather than misfeasant, and this was essentially his defence. For the purposes of this study though, the reports of the difficulties faced in the investigation, but also in the eventual trials, illuminate the importance of the new customs records as ‘evidence’ used to demonstrate accounting fraud, and conversely, their clear evidential limitations. Daubeney and the other commissioners such as Hakluyt found this to their personal cost. Finally, the accounts of the trial demonstrate the power of the Mercers Company, who in effect had final judgement over Bird’s fate when his prosecution was moved from the Queen’s Bench to the Mercer’s

⁴¹³ Pardons were a feature of royal ‘mercy’, and pardons were regularly made during royal celebrations and ceremonies: passim: K.J. Kesselring, *Mercy and Authority in the Tudor State*, (Cambridge, 2003).

⁴¹⁴ Cockets for 21,000 were inserted into the year preceding 20 August 1566, and 6000 ‘fair and orderly entered’ after August 1570.

⁴¹⁵ Based on the impost of 6s 4d a cloth per cloth of assize.

⁴¹⁶ This loss over 1570 is thus around one-third, the most common proportion found for customs evasions. Revenue averages are given in Fisher, *London and the English economy*, p. 82

own company court, where he was consequently acquitted of all charges. But how did the commissioners get hold of the accounts before any 'proving' was undertaken? The pursuance of errant books was the main problem faced by the patentees, and their pursuance evidently caused Daubeney a near, if not actual nervous breakdown, partly by the strident defences put in his way by customers, senior officials and merchants.

Oliver Daubeney's Commission

Nine months after the Gorhambury patent Daubeney sent an account of his progress to Burghley in April 1571.⁴¹⁷ In this, and with an eye to eventual reward and favour, Daubeney was careful to relate his 'great Industry &...Travail & Charges' in pursuing customhouse abuses. He writes of being 'prevented sundry ways' in obtaining the relevant accounting books from merchants, customs officials, and especially from Thomas Fanshaw, the 'queen's remembrancer' at the exchequer. He wrote of twenty thousand pounds of 'flat' concealments that related to foreign merchants in London and Francis Lambert, the master - a Weigher - of the 'Queen's Beam'.⁴¹⁸ Daubeney had approached Lambert with a view to discovering the size of concealed merchandise that may have also been weighed by Lambert. He would have probably aimed to then compare those weighing records with customs entries for the same merchandise.

Approximately two months after this first report in June 1571, a lengthy letter from Daubeney concerning his progress since August 1570 includes various requests for help from Burghley.⁴¹⁹ The events are often not elaborated, and only referred to in a few words, which makes sequencing some of the information impossible. However, it contains much useful information, most salient of which is the revelation that he had received a further commission on the eleventh day of the 'present' month of June: 'Directed to the old Commission and certain other discrete persons, gentleman & merchants'. Apparently by his first line of investigation: 'there appereth nothing certified yet', and irregularities found in the accounts concerned: '[for the most part] concern the Depositions of the Clerk'.⁴²⁰ It seems likely that although irregularities had been found in the accounts he held, they were considered honest errors rather than concealments. It is likely that this new commission produced the evidence

⁴¹⁷ TNA SP 12/77/51, Daubeney to Burghley, April 1571

⁴¹⁸ The Queen's Beam was an official crossbeam with measuring apparatus on which such goods were officially weighed in London. This was a governed apparatus for the checking of merchants' goods.

⁴¹⁹ SP 12/78/50, Daubeney to Burghley, June 1571.

⁴²⁰ SP 12/78/50/i, Daubeney to Burghley, June 1571.

later presented against Bird and Colshil, as he states that it was focussed on exported cloth for 1569-70. He also mentions imports in the year 1566-7, when: '[t]he great 'Treasure unjustly detained from her highness being but in one years account: 'viz. For Concealment Outwards [between 1569-70] year, and for Concealment Inward in [1558] of her highness Reign/ The said account not touched But For Beer and Cloth Outward. And for Wine Inwards'⁴²¹ These imports may have formed the basis for further investigations into the affairs of 'customer' Thomas Smith, who was responsible for imports at this time. He states that the customs accounts for those years he had obtained were being recalled by Fanshaw to the exchequer: 'To whom I have made answer that before your L have had the sight of the said Books I may not part from them', this perhaps indicating anxiety about giving them up at this delicate stage, but also the importance of possession of the port books and other accounts.

He requested that the books of the surveyor, packer, searcher, and waiters for the years 1566-70 be taken 'forthwith out of the exchequer', and retained under Burghley's authority.⁴²² This, as Fanshaw was said to be generally slow and reluctant in producing these accounts. Daubeney writes that the Chancellor of the Exchequer, Sir Walter Mildmay, had 'caused' Fanshaw to release the documents he held at that point, by his special commandment. But without Burghley's own further commandment may not have been produced at all. It is uncertain why Fanshaw was not more forthcoming with the accounts. Possibly he was reluctant to release such important books due to a risk of their loss. It is also possible is that his relationship with the officers of the customs made him delay, or try to prevent their release. One writer darkly noted that some exchequer officials were "knit in one knot with the customers' Dealings".⁴²³ And a knot was plainly tied when Fanshaw married to Joan, the third daughter of 'Customer' Thomas Smith in 1578.⁴²⁴

Richard Hakluyt complained that the Surveyor, Thomas Colshil's previous clerk, John Hornby, for concealing customs books, dating from the 1560s, from Daubeney.⁴²⁵ He is also said to have ruined the earlier investigating commission of 'Parker'. Hakluyt writes that Hornby, 'being then young and slender hipped', was persuaded by Colshil to climb through the window of the 'counting house' of John Smith, described as Colshil's servant, and burn the customs books that were sought by the investigators. This 'counting house' had been 'sealed up' by a London alderman, Sir William Garrett, pending a search of the premises. Apparently Hornby achieved his mission and 'made so great a fire of

⁴²¹ SP 12/78/50, Daubeney to Burghley, (June 1571).

⁴²² *Ibid.*

⁴²³ John U. Nef, 'Richard Carmarden's "caveat for the queen" (1570)', *The Journal of Political Economy*, 41, (1933), p. 38.

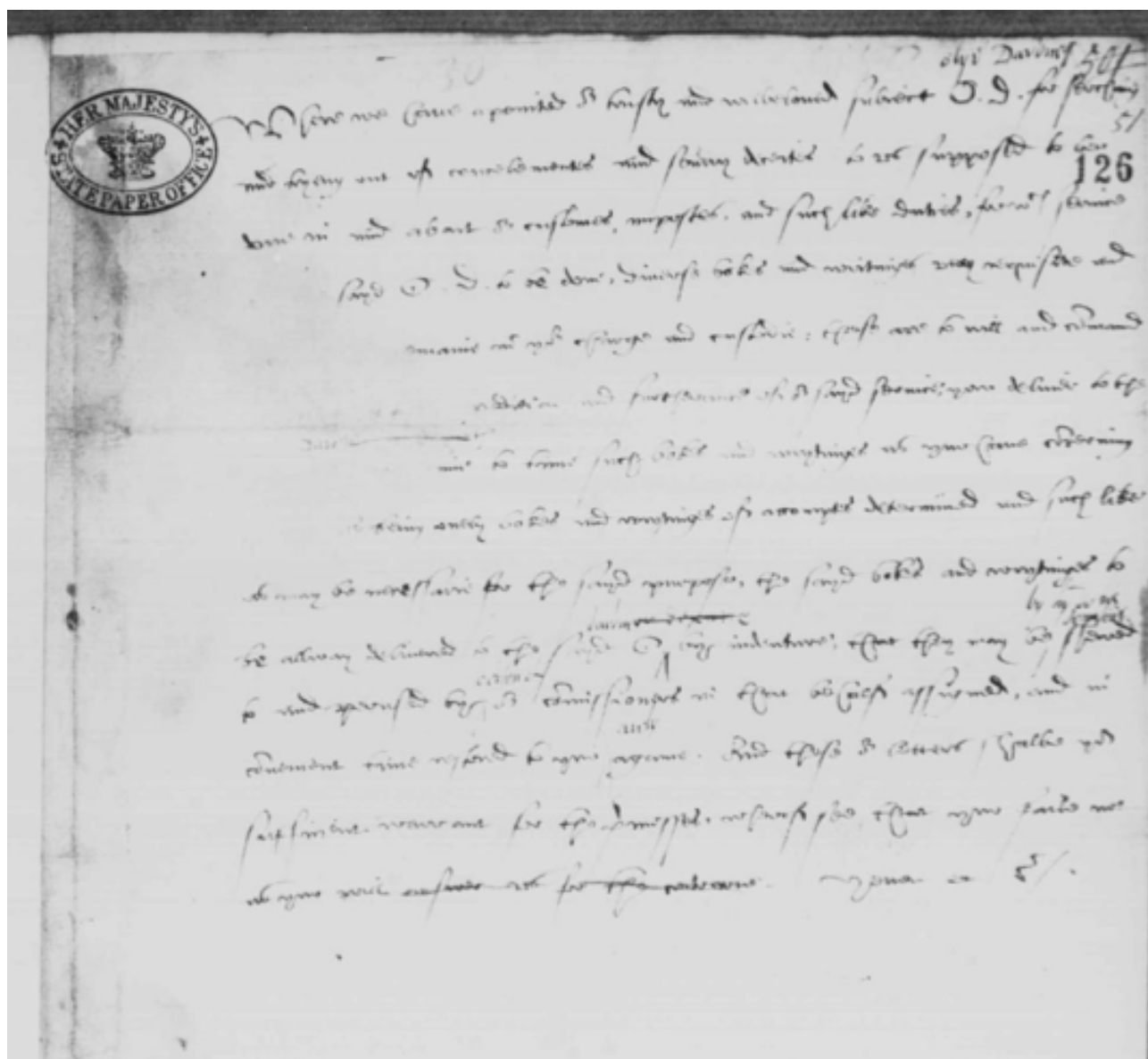
⁴²⁴ ODNB: entry for Thomas Fanshaw, exchequer official, (1533-1601).

⁴²⁵ TNA SP 12/83/7, Richard Hakluyt to Lord Burghley, (7 November 1571). Richard was a nephew and was adopted by Richard Hakluyt, the famous writer and geographer.

these books that they had almost set the house in flame'. But Hornby's subsequent flight to Italy and, by then, recent return to England opened an opportunity for Daubeney to try to buy his cooperation by redeeming various debts for which Hornby was imprisoned. However, Hornby subsequently reneged on this agreement, further frustrating Hakluyt, who demanded that he be 'thrown into the dungeon' in Newgate in order to force a release of customs books, which had: 'so long travelled about'. Hakluyt estimated that seven-thousand pounds of wine concealments could be revealed within withheld accounts that involved 'customer' Smith, so much so that: 'he would not have been thought worthy to have enjoyed his farm [of the customs] or any other thing'. Hakluyt writes further that Smith had bribed a supporter of Daubeney, Edmond Mathew.

A further letter, written the day before to Burghley by another informer, William Herle, demonstrates Daubeney's mounting difficulties.⁴²⁶ Daubeney was said to be: 'brought into hatred with ye officers of ye Customhouse, who threatened to lay an action of a £1000 upon his neck'. This is an allegation of a clear threat of a contract killing. Herle states that, 'secret masters (manipulated) this business, which Dawbeney had learned in searching the Records of the exchequer, so great & so worthy to be known'. People so powerful, 'he saw no success to himself, nor hope of benefit to any of his travails'. According to Herle, Daubeney was in a state of 'desperation

⁴²⁶ TNA SP 12/83/6, William Herle to Burghley, (6th February 1571).



SP12/74/126 ff. 126-8, 'The Queen to Thomas Fanshaw', Dec 23 1570. Decayed to the left margin.

and rage' about the commission when they met recently that November. One can see then perhaps why then so few cloths eventually were brought to the Bench considering the pressures, including the threat on Daubeney's life by 'the officers of the customs'.

Directly addressing the difficulties faced in obtaining customs accounts so critical to the commission, Elizabeth I wrote personally in 1570 to order the release of accounts held at the exchequer archive and withheld from the investigators. According to the queen, the 'books and writings very required' for the investigation were being withheld intentionally by the exchequer,

perhaps due to procedural problems, but probably to protect the Mercers involved. In this letter we see the personal will of the monarch imposed on the exchequer remembrancer, Thomas Fanshaw aimed to force the release of books to Daubeney. Elizabeth Tudor is known as a prolific writer of letters, and her ‘scratching hand’ was put to use here as it was in foreign ‘executive diplomacy’ with holographs [letters written personally] exchanged throughout Europe, and even with the Emperor of China.⁴²⁷ Here we see her scratching hand put to more prosaic uses at home. Elizabeth’s tone is menacing, ending: ‘see that you fail not [to deliver the books to Daubeney], as you will answer us for the contrary’. The rude simplicity of the letter, replete with casual deletions, indicates an intimate and threatening communication. Clearly Fanshaw’s office held tremendous power where he could control such important information, to the extent that a personal letter from the Queen was thought necessary to release them. Indeed, Elizabeth’s wording seems to anticipate a possibility of Fanshaw’s continued reticence by her threat of unstated dire consequence. Sternness also foreclosed the initial patent granted to Daubeney for all to see: ‘...we will and command you and every of you and all other our ministers and subjects whom it shall concern you tender our will and pleasure [the Patent], and will answer to the contrary, at your peril.’⁴²⁸ This coercion indicates the personal nature of the regime, but also that we are viewing a government that did not in reality function on absolute regal and legal authority, more on informal negotiation of power. Fanshaw is not threatened with explicit punishment or dismissal as an employee, and the law, and the various customs *Orders*, were just further instruments to be wielded to regulate the practices of officers and merchants. In such an environment the accusations of mass fraud seem plausible, and the fixation of government on this activity all the more understandable.

Directly after the introduction of the Elizabethan customs orders and port books complaints of fraud and evasion begin to become very noticeable in the sources. Such practices directly related to the checks and measures inaugurated by Mary I in 1558, continuing under her sister, Elizabeth I. This controversy was the main concern displayed in state correspondence about the customhouses and their officers. We will show that for contemporaries, more widely the question of *trust* in terms of knowledge of the economy was a feature of early modern discourse.⁴²⁹ Equally, questions of what could possibly be known about trade that ostensibly should have passed through the accounting system of the Elizabethan customhouses was pertinent. We find the Elizabethan *State Papers* littered with such questions essentially because they were especially significant at that moment due to the timing of the new administration that supported the imposts of 1558. This is clear as the petitions concern directly

⁴²⁷ Allinson, *Monarchy of Letters*, p. xii.

⁴²⁸ TNA, Patent for Oliver Daubeney, (August 1570).

⁴²⁹ Thomas Leng, in Stern & Wennerlind (eds.), *Mercantilism Reimagined*, p. 97.

the new ordinance and materials, but also because the discourse emerges specifically after the new regime was implemented. There was no equivalent fiscal administration previously that could elicit such as discourse. There were various reasons why some took it upon themselves to inform on the customers. Those that did petition the crown regarding the faithful upholding of its customs rights did so to profit personally, but also through a sense of duty.

'Wild' Archives

Jacob Soll emphasised the importance of royal revenue and expenditure accounting to Louis XIV of France, mastered and taught by his first minister and 'intendant' Jean-Baptiste Colbert. Foremost in this tuition of Louis was the emphasis of the importance of information, the collection of which was facilitated by voluminous written reports and accounting ledgers [the 'golden notebooks'] that contained double-entry accounts of the steadily rising fiscal resources of this prince. Louis' father, and before him Henry IV, did not become accountants, but enjoyed the skills of Cardinal Richelieu and the Duke of Sully, who 'pioneered many of the financial, statistical, industrial and military reforms later adopted by Colbert'. 'Machiavellians and Tacitists such as Bodin, Botero and Richelieu recognized that finances were the 'sinews of power'', but these also employed experts to administer the numeric art of statecraft. To collect written information and create the royal accounts required the creation of vast archives that by Colbert's time became great personal libraries, the control of which had momentous political ramifications.

The history of European state archives in the sixteenth century is becoming an increasingly fertile area for historians. The creation of the imperial royal fortress-archive in Simancas in 1540 in northern Spain demonstrates that by the mid-sixteenth century greater organisation of written documents occurred. Arndt Brendecke has shown that with the archive that developed and grew throughout in the sixteenth century in the Castillo Simancas, there existed competition between 'wild archives' built up privately by secretaries and this royal depository. The seizure of these factional repositories by the archivists of the king allowed for the growth of the royal repository. However, Simancas was most often used by townspeople and aristocrats, and evidently functioned as a safe house for the hundreds who volunteered their most important family documents and charters to be stored and protected there during the time of Charles V. On the whole, the chanceries of city-states and kingdoms alike were increasingly storing accounts and building archives in renaissance Europe, for example also in ducal Milan and Florence. However, it has also been argued that the efficacy of such depositories was constrained by practical realities of written materials and their ordering that included incompleteness, incapacity, error, and structural inadequacy. It can also be shown that many were in

fact rarely used for practical political purposes. Large formal archives were in some ways experimental or merely convenient in light of growing paperwork. Thus early archives might be 'dead' or 'cold'. The search for evasions and frauds within ports books scattered around houses of London represents particularly 'hot' archiving where records were of very great importance to many. This time could be fraught with controversy, and the burning down of the house containing a supposed incriminating port books demonstrates this graphically. Even once in the possession of the lord treasurer's remembrancer at Westminster, access to the accounts was known to have been restricted to such an extent that a letter from the queen was required to coerce to release them to the investigations instigated by the London brewer Oliver Daubeney (see below). Whereas some archives may have been 'dead', or cold in the sense that they were not often referred to or used, due to the nature of the customs accounts the storage and availability of these accounts was of the most vital import.

Brendecke's 'wild archives' in Spain is an apt description of the eccentric storage modes of the London port books that passed between the houses of port customers and the designated customs houses. The ultimate repository destination for these by 1570 was one of four archives at Westminster Palace, one of which was in the gatehouse of the complex. During the 1570s these royal 'archives', subdivisions of which would remain at the Tower, underwent significant renovation and the Westminster chapter house was converted into an archive. Thenceforth the seventeenth and eighteenth centuries were a period of neglect, with many documents perishing in fires (such as a great number of the port books). Indeed the current decayed state of the exchequer records is attributed to the neglect of the following couple of centuries. It may be significant that the 1570s again emerge here as being a pivotal decade in terms of the exchequer; one which also saw the main increase in anti-fraud activity on behalf of the Crown against the customs men. The majority of equity proceedings concerning the customs also occur at this time, and it seems that just as they drop off completely by 1603, it may not be coincidental that we also see the onset of a decline in the maintenance of the exchequer archives. It seems that these events might be linked to an Elizabethan rise and fall of the exchequer. We will see that upon the death of Elizabeth in 1603 the exchequer court activity, at least with relation to the customs, suddenly becomes scarce in the records. Perhaps partly as by the 1590s many of the largest, most profitable customs had themselves fallen firmly into the hands of courtier-farmers, including the Cecils (see below), Francis Walsingham and Thomas Sackville, who sub-leased revenues to men with the relevant expertise. This represented a significant relinquishment of direct control by the exchequer, which seemed to always struggle with the difficulties of governing the enlarged customs, and especially the misinformation the houses were often thought to have produced. By John Guy's distinctively troubled 'last decade' of Elizabeth's reign, some understanding that great men would take on many of the most valuable customs had been reached. This control was never to be recovered as the Civil War removed the legal possession of the customs taxes directly into the hands

of Parliamentary competence.

Officers of the Customs



Rembrandt, *The Syndics of the Drapers Guild*. 1662. These are thought to be elected guild officials of Amsterdam in the process of assaying textiles. This rare image of guildsmen at work indicates the close and discrete nature of corporate commercial life. This brotherhood was described as precisely enabling 'collusion' between customers and merchants when distorting customs returns.

The hazy line between 'office and incumbent' in the early modern is challenging for the historian.⁴³⁰ An Elizabethan officer owned, and *embodied* offices; he was not simply paid to do work. The officer wielded power with and through the ruler, who legitimised, and ultimately enforced the existence and functions of the office. So we see Burghley was asked to lend his royal *authority* to prospected structural changes to the customhouse of Hull in the 1570s, and with a gift of money from local aldermen petitioned to accept Bristol aldermen of John Dowel as customer of Bristol in 1591.⁴³¹ Burghley, nor any government department built customhouses, nor were officers employed in this way. This was all

⁴³⁰ Adams, *The Familial State*, pp. 17-19.

⁴³¹ Hull: /anon, Petition to Lord Burghley, Kingston Upon Hull, Lansdowne 10/32; Bristol: Letter: Mayor of Bristol to Lord Burghley, 3 May 1593, SP12/245/9, (c. 1571).

to come with the future formation of the British State.⁴³² For Tudors, the possession of an ‘office’ related simply to the performance of a task on within a hierarchical world. It might be helpful to think etymologically of ‘office’, for example: to ‘officiate’ roles in a religious ceremony. Indeed an officer was part of a wider whole, whilst enjoying significant autonomy over his daily work. The customs officer comes to be associated especially with the state, or with more coherent institutions, as salaries, rules and external control increased in the following centuries. The introduction of royal ‘orders’ over the customs and excises indicates this order of change particularly clearly.⁴³³

Stephen Greenblatt, describing the hierarchical world of fifteenth-century Europe, states that: ‘the household, the kinship network, the guild, the corporation - these were the building blocks of personhood.’⁴³⁴ And contrary to the ‘myths of Renaissance individualism’ the civic and communal connections of such people can be found extending into sixteenth-century Europe, and well beyond.⁴³⁵ Revision to Jacob Burckhardt’s paradigm of the individual helps to explain the extensive personal links of the Elizabethan customers that appear to have been normal, but also as a “dark side”, the fear that networked customers could collude to defraud. The essential positioning of persons in groups and identities is vital starting point when portraying the assemblages that coalesced around the English customs houses. Mandeville’s innovative, provocative sociology of individualism in the *Fable of the Bees*, and the intellectual individualism of Emmanuel Kant were ideas not yet set out, and the natural state for Elizabethan customers was to belong and to, and live amongst a cadre that followed established civic and other principals of corporation, most obviously family and fraternity.

‘Greedy’ and ‘selfish’ were ascriptions used to emphasise the anti-social cheating of those who ‘abused’ the customs. In trials and investigations, we will see ‘connivance’ was one word often used to attack the customers who colluded to defraud the customs. ‘Connivance’ was seen as an evil aspect of the same social capital that empowered customers. Customers were intimate with local merchants and their business, and worked within the organisational lines of their mercantile neighbours, associates and extended families. This was simply as customs officers were keyed into wider civic world, where commerce was very much also local. The early modern officer and ruler enjoyed ‘overlapping jurisdictions’ that created tension.⁴³⁶ Thus, the customers of London who managed the impost on cloth of the 1560s were also collectively members of the Mercers Guild, and some married the relations

⁴³² Braddick, *State Formation*.

⁴³³ Braddick, ‘Fiscal transformation and political compliance: England 1550-1700’, in, *Illes Imperis* - 13 (2010).

⁴³⁴ Stephen Greenblatt, *The Swerve: How the World Became Modern*, (New York, 2011), p. 16.

⁴³⁵ *Passim*, John Jeffries Martin, *Myths of Renaissance Individualism*, (Basingstoke, 2006).

⁴³⁶ Adams, *The Familial State*, p. 19.

of associates, yet they were officially servants of the monarch. A researcher of seventeenth-century European state administration describes this sort of bureau-fraternity aptly: 'In many cases, those who managed the information vital to states were not one-dimensional bureaucrats, but rather elites, part of the great hierarchical chain of medieval government, and their power was often linked to a corporative body...'⁴³⁷

Rhetorical obedience to the monarchy verged on obsequiousness in the correspondence by customers and merchants used for this research, giving the false impression of total obedience. Obsequiousness was a matter of polite form, and it was appropriate to address royal authority with total genuflection. Robert Zaller describes this essential form as 'courtesy'.⁴³⁸ Joseph P. Ward found that English trade guilds petitioned the crown with the help of professional scribes who ensured the correct tone was set in such complex appeals.⁴³⁹ It is telling that in all the sources viewed for this thesis, none provide examples of customers informing on their immediate or current fellows; conversely, plenty did if affairs turned acrimonious. One senses in complaints of customers that people drew on higher authority in personal conflict also. In this very local and communal scene, social capital determined the organisation of the customhouse, but also led to conflict with systemic top-down (if often instigated from below) alterations we focus on here.

The customs houses were an institution of sorts, but this status may infer standards and levels of inherent organisation into what were very informal and flexible networks of people. Whilst echoes of a Weberian bureaucracy, a rational, self-enforcing system with established and permanent rules,⁴⁴⁰ can be sensed in the Elizabethan customs, this is ultimately unhelpful in getting closer to the essence of our human quarry. The customs houses and their occupants are better envisaged as convenient protected spaces, in which interpersonal business interaction occurred. The bread and butter of this interaction was the management of the variety of trade-taxation rights, rights often bought at great expense and involving several investors. Such people tapped both royal and civic authority, partly by right of expertise, but most of all social and the financial capital that attracted the financial investment of their associates, whilst also appearing acceptable to the ruler's representatives. Before the mid-sixteenth century the crown and state really only interfered significantly in the customs biannually, with

⁴³⁷ Jacob Soll, *The Information Master*, p. 14.

⁴³⁸ For the 'discourse of courtesy', see, Zaller, *The Discourse of Legitimacy*, pp. 30-5.

⁴³⁹ Joseph P. Ward, *Metropolitan Communities*, pp. 73-98.

⁴⁴⁰ Max Weber saw the "monstrous dominance" of bureaucracies of democratic states as a defining aspect of the modern ages. For Weber, there was depersonalisation, and dehumanisation, despite efficiencies achieved through greater mass organisation. Keith Tribe (trans.), Andreas Anter, *Max Weber's Theory of the Modern State: Origins, Structure and Significance*, (Basingstoke, 2014), pp. 71-80; whereas Weber's bureaucracies 'rule from the desk', in the period of this study, practical "rule" of over customers was achieved from the point of view of the crown by its various courts of law, which *enforced and punished* after the fact.

the collection of established rents, and monetary dividends from shipments during the period. These were assessed locally, and audited by the exchequer. Customs men, or rather men who also worked in the customs, had been politically active for centuries, filling local aldermanic posts such as mayor and royal appointments including that of sheriff, whilst maintaining guild membership, and even trading as 'sedentary' merchants - those who relied on factors to manage their overseas commerce.⁴⁴¹ The following diagram serves as a basic representation of the body of London customs men in the early years of Elizabeth I, and the reader should note the strong familial connections.

⁴⁴¹ Generally the customhouse was a masculine world, but sources survive indicating that widows continued to manage customs tasks of deceased husbands in the sixteenth century, much like merchants' widows continued the business of family firms in seventeenth-century London. This demonstrates the familial nature of customhouses. For merchant widows, see: Henry Roseveare, (ed.), *Markets and Merchants of the Late Seventeenth Century: The Marescoe-David letters 1668-1680*, (Oxford, 1987).

Thomas Miles in 1599 provides us with his explanation of the ‘Customer’s Office’ of his time:⁴⁴²

‘The Customers hold their places by the Prince’s letters patent, whereby they are authorised and warranted, appointed and named *Collectors* [of the customs and subsidies]...For the Prince’s security...the Customers are bound by themselves and good sureties...*to deal justly between the Prince and her People*’. He continues, quoting a Statute from the reign of Richard II:⁴⁴³ the Law doth point out and choose, *from amongst the best and most sufficient men to be found, to the Lord Treasurers creation*. Careful selection was undertaken as, he writes ‘no officer in the commonwealth may do more good or harm than a Customer in...the Towns of his charge’. Customers were then powerful according to Miles, but the lord treasurer should be directly involved in their selection. The customers ‘being busied within doors’ needed the aid of men outdoors too ‘see that no water passes by without the Grinders’ knowledge’. Grinders were ‘searchers’, who ‘as the words of his Patent do import and command [take] the moiety of all forfeits and seizures’. Searchers did what the customers could not ‘conveniently do...keeping entries of all Cockets and Bonds &c...accountable yearly for the truth of his doings’. In Miles’ own times the royal patent had then come to signify the granting of customs office, and these were actual sealed letters that could be shown to authorise and enforce the office and everyday work of the customer and searcher. We see the key problematic of trust, of interest to this dissertation, in Mile’s description, which was what he calls the ‘truth’ in the practice of collecting and accounting for customs. Secondly, the trustworthiness of the man employed was of great local importance according to Miles. The customhouse where officers were ‘busied within doors’ was an exclusive and private space, one that the orders of 1565 tried to regulate. These were *vaulted*, or “privy” spaces, and transparency was the issue where evil ‘private dealings’ were alleged in customs and merchants’ house both.

Miles’ depiction was biased by his humanistic focus on the virtues of civic office, and the general defence of the old system he preferred. Searchers are key to Mile’s depiction of his favoured system. And in the context of 1599, this is understandable, and the ‘grinders’ had seemingly in the 1590s become very busy, and were large in number. With more ships to check, and a greater range of prohibited cargoes, and customs taxation, and more laws to transgress, this was a good time to be a grinder. The exchequer court contains pleas and depositions that contain rich detail about the life of a searcher in London. In a long complaint about the London ‘tuckers’ and the Lord Admiral, who together prevented the seizures and acquisition of fines in 1601, a dangerous working life is

⁴⁴² Miles, *Customers Apology*. The author was writing to defend the local customers from accusations of malpractices of customers, levied especially by cloth merchants at this time.

⁴⁴³ Stated as being found in: ‘12 Richard 2. Cap. 2.’ Which is to say, the Parliament of the twelfth year of the reign of Richard II (1389), Chapter Two of Statutes made at that time.

indicated.⁴⁴⁴ But searching for contraband could be remarkably profitable where the old principal of the moiety allowed fifty-per cent shares of seizures and fines with the Crown. The grinders formed a small mercenary army that policed the Thames, generating income for themselves and the crown. A few randomly surviving books listing searchers' seizures survive in the exchequer archive.⁴⁴⁵ An early surviving example from the 1530s belonged to Ralph Latham and associates. This lists his work over three years (1509-11) during the reign of Henry VIII. In this there are records of seizures of both foreign and denizens' cargoes. Foreigners could thank Ralph for seizing their exports of cloth that could be shown to have been undeclared; cloth at this time was taxed if exported by foreign merchants. Such as the fifty cloths seized of Anthony Bibold, said to be a merchant of Jean. The searcher also was seizing animal skins and other goods such as leather and tin that were subject to the staple regulations. Such as the ten bundles of black coney skins, seized from Janis de Porte, of unspecified nationality. Judging from Latham's accounts, foreigners were occasionally caught in his net. The English appear when transgressing the staple, but the focus seemed to have been foreigners. This is because the crown significantly beyond the remit of the Staple did not tax native trade.

In the time of Elizabeth these accounts remain sparse, decayed and incomplete, but those folios that survive seem to indicate a different business altogether at this time. Firstly, entries are made with seizers' names under each, indicating the large number of these 'officers'. There was no longer one man prowling the river for contraband, rather an army feeding from the various prohibitions and customs taxes. English merchants were now losing their cargoes more. Examples now included English cloth, such as found on the ship, the *Golden Rial* of London and its cargo of cloth and 'coarse linen'. Larger numbers of more valuable items were being seized, and on the 13 July, Edward Derbyshire seized a ship, the *Percale*, its master from Lubeck, on which he found three pieces of cast-iron canon, which improbably enough seem to have also themselves contained 2000 pounds in money.⁴⁴⁶ The moiety of such seizures could amount to extremely large windfalls, and this explains the extreme violence and frenzied legal activity around the searchers' work in the exchequer, but also the number of people who wished to engage in this risky enterprise. One seizure, ratified in the exchequer, could make someone rich under the moiety system. The sailors of ships would risk their lives to defend these cargoes from the searchers. There was something perhaps of the quintessential English culture of the *prize*, or privateering in this activity. Of course, like the great privateers such as Raleigh, the grinders would legitimise and formalise their gains by royal warrant. Their warrants and official accounts of seizures added a certain "state magic" to the enterprise, where they legitimised their personal profits with the

⁴⁴⁴ E 133/10/1487, 'The complaint of the Tuckers', (1601).

⁴⁴⁵ 'London Searcher's Accounts', Ralph Latham, E122/187/1, (1509-11).

⁴⁴⁶ Derbyshire signs himself as the 'servant of Richard Grey'.

authority of the official written lists that strengthened their authority over those they affected, a few of which survive today.⁴⁴⁷ Local civic roles played by customs men were entangled with aldermanic, guild and mercantile positions in the ports, and higher up with major royal institutions causing confusion as to their “identity”.⁴⁴⁸ Clearly a guild or company member, a trader, an alderman, and a customer are not simply a customhouse, royal or state functionary. Their amorphous, composite identities derived from the material acquisition of their roles, and created connections that pervaded local politics and trade, vaguely touching the higher members of royal oversight. This is by no means a specificity of the period, and business and political roles clearly blend problematically also in the twenty-first century.

The late-fourteenth-century example of the well-known writer and lesser-known customs ‘comptroller’ Geoffrey Chaucer will be used as an early comparison. The man gives clues as to the established nature of such officers. Chaucer’s modern identity as a poet was in the late-fourteenth century fused with his court connections and official roles. His office of controller of the London side of wine customs collections apparently derived from the ‘small’ London world he inhabited.⁴⁴⁹ Coming from a merchant family of Vintners, his possession of the comptrollership followed a family tradition of office holding.⁴⁵⁰ He was also a Member of Parliament. Practically, his court connections lay at the heart of his existence and these reflect his official responsibility in ensuring that the ‘collector’ did not defraud the king. His roles as soldier, diplomat, justice of the peace, and forestry officer all strengthened his court connections through service to the crown.⁴⁵¹ At court he can be found standing surety on a loan for another royal servant, John de Romsey, treasurer of the Calais Staple, for credit in 1375. The two men were squires at court in their youth. Chaucer would act in the profitable capacity of ward for adolescent heirs on numerous occasions, such as to the heir of Pembroke in 1378.⁴⁵²

Chaucer was a courtly man, and his poetry was but the most well known part of this life. He was also a customs ‘comptroller’, and in this capacity he was checking on wealthy merchants who acted as customs collectors and other customs office holders. Men such as John Philpot and William

⁴⁴⁷ Unlike the *port books*, searchers’ accounts were not materials distributed by the exchequer. Indeed the only official Searcher of the customhouse in the 1560s was Richard Grey. Some of his accounts survive. The authority and rules governing the unofficial searchers does not seem to have been institutionalised. This may be why Grey advised one merchant to ‘kill’ the men who had boarded his boat in the 1590s to make seizure in the ‘Compliant of the Tuckers’. Grey may have employed some, but not other searchers. “State Magic”, in, Bourdieu, *The State Nobility*, also see, Braddick, ‘State formation and political power’, in Asch & Freist, *Staatsbildung*, p. 82.

⁴⁴⁸ “Identity” is a problematic concept to use in this context due to its modern meaning denoting individual uniqueness within society.

⁴⁴⁹ Chaucer’s ‘small world’ consisting of few and well-connected acquaintances, in Gillian Rudd, *Geoffrey Chaucer*, (2001), p. 11-12.

⁴⁵⁰ David Wallace *The Riverside Chaucer*, (Oxford, 2008), p. xv.

⁴⁵¹ Wallace, *Riverside Chaucer*, p. xv-xvi.

⁴⁵² Rudd, *Geoffrey Chaucer*, p. 11.

Walworth, members of the powerful guild of Victuallers: the body that [suitably] dominated customs levied on wine at this time. Just as in the Elizabethan era, the king's taxes were collected and managed by the merchants who simultaneously dealt in the taxed commodities. Philpot and Walworth were once also neighbours of the Chaucer family in Ipswich, and had shared business interests in French wine imports.⁴⁵³ These collector-creditors lent money to the king, which was secured by the customs collections. This reflected the principal mode of actually sharing customs revenues with the Treasury. Chaucer acted as a check on the honesty of the customs house, and straddled the divide between court and customs in this way. In an apparently rare example, in this capacity he can be found collecting a 'moiety' in 1376 from a seizure of contraband from a Kentish merchant, although detail of this event is scarce.⁴⁵⁴ Chaucer's world was closeted, and is a confusing one that mirrored the labyrinthine complexities of clientele, family and faction that also emerge in the sixteenth-century customs sources. Chaucer is an archetypal example of the informal connections, largely based on social capital that



Nineteenth-century depiction of the feast of the five kings at Vintners' Hall, London.

animated the careers of such men, and in addition fused the activities of Court with the world of commerce. When one accounts for this systemic orientation it becomes easier to understand how easily any 'system' could be profitably manipulated with the right motivational factors. A surprising quantity of statute law existed that was designed to combat dishonesty arising in the customs and in other areas from Chaucer's time, urban and commercial networks, still extant, were a bane of systemic reformers in the latter-sixteenth century also.

The small world of Chaucer's London is replicated in the Elizabethan epoch. William Rivet held the comptrollership for cloth imports, or the 'petty custom'⁴⁵⁵ in the 1560s, shared with Henry Isham, scion of the wealthy firm of

⁴⁵³ *Ibid.*

⁴⁵⁴ Wallace (2008) p. xv.

⁴⁵⁵ "Petty custom": this had since the early fourteenth century been levied on goods aside from anciently taxed wool, leather, and wines, imported and exported by foreign and native merchants. With the growth of English cloth manufacture in the fifteenth century the petty customs had come to encompass cloth exports of both English and alien merchants by the time of Elizabeth. This is simplistic account, and for more detail, see, Eleanora Mary Carus-Wilson, *The Overseas Trade of Bristol in the Middle Ages*, (Bristol Records Society, Bristol, 1967), pp. 6-7.

his name. Rivet was brother-in-law to the customs collector and Master of the Mercers, William Bird. Bird had become recently wealthy as a London “freeman”. This relative wealth can be discerned by his involvement in elite financial deals, including licence to loan the queen £10,000 in the 1560s at 10% per annum – the maximum interest rate legally permissible at the time. In 1567 he can be found buying shares in the Company of Mines Royal. Born in Bradford-upon-Avon in the 1530s, Bird was raised not ten miles from his long-time associate, the great merchant and customs farmer, Thomas “customer” Smith. Both he and Smith moved from Wiltshire to London in adolescence, probably as apprentices, Bird becoming a freeman of the guilds of Haberdashers and then Skinners in 1548. Bird married into the London customhouse through engagement with the sister of Comptroller and Mercer, William Rivet, and likewise joined that company. Perhaps he was expected to be knowledgeable of the cloth trade he was to assist in taxing. Smith, and his second son, also Thomas Smith, would become possibly the wealthiest English merchant adventurers of their time. This wealth was largely founded on the elder Smith’s various leases of the customs between 1570 and 1591.⁴⁵⁶ Smith’s marriage to Alice, daughter of the wealthy London Alderman, Sir Andrew Judde⁴⁵⁷ in 1555 seemed to establish connections that Smith would build on throughout his life. However, it will be seen that Bird and Smith, like many others, are found to be especially accused of defrauding the various crown customs revenues. We will see later that Smith’s rapid accumulation of wealth was said by some to be related to colossal frauds.⁴⁵⁸

In Bristol, strong local familial and aldermanic connections were also confirmed and sanctioned by the Privy Council in London. For example in May 1593 the customer of imports for Bristol, William Hulbert, wrote an apparently routine letter of recommendation addressed to lord-treasurer Burghley for his ‘near kinsman’ and successor, John Dowel.⁴⁵⁹ In the letter he includes a note of written support from Bristol’s mayor and member of the powerful Merchant Adventurers based in Antwerp, and two other aldermen. Hulbert himself promises to ‘yield 100 ‘angels”⁴⁶⁰ to Burghley, in what appears to be a substantial ‘gift’, whilst pointedly attesting to the ‘honesty’ of Dowel. The routine nature of this letter and gift seems to reflect the important social norm of ‘gifting’ across Europe; despite regular proclamations against the practice it was tacitly understood that such gifts were the

⁴⁵⁶ See, Oxford Dictionary of National Biography entry for “Thomas Smith [the elder]”.

⁴⁵⁷ Sir Andrew Judde (c.1492-1558): ‘A Master of the Company of Skinners and a Mayor of Calais and Alderman of London.’ *ODNB* entry for Sir Andrew Judde, by Paul Slack.

⁴⁵⁸ John U. Nef, ‘Richard Carmarden's "A Caveat for the queen" (1570)’, *The Journal of Political Economy*, Vol. 41, No. 1 (Feb., 1933), pp. 33-41: Carmarden, a surveyor of the customs from 1589, made accusations about privy councillors profiting from the alleged large-scale embezzlements from Thomas Smith’s customs farm.

⁴⁵⁹ SP12/245/9, Letter: Mayor of Bristol et al. to Lord Burghley, (3 May 1593).

⁴⁶⁰ Approx. £50.

norm.⁴⁶¹ Despite vocal criticism and statutes against such bribes, the practice is an example of the gulf between the rigidity of written law and custom and practice that is a recurrent feature in this thesis.

Connections between the court and London guilds were becoming closer in the sixteenth century. Lord Winchester, the queen's lord treasurer from 1550, apprenticed at the Guild of Drapers 1506 likely facilitated by his marriage to the daughter of William Cappel, twice London's lord mayor.⁴⁶² Such connections between guild-commerce and monarchy must have been firmly established by the sixteenth-century. This elite mix of commerce and the ruling families is celebrated today in the nineteenth-century stained-glass window of Chaucer's own Guild of Vintners, which depicts the legend of the 'feast of the five kings', who are represented here quaffing at Vintners Hall in 1363. There were thought to have been four kings in reality – Kings David of Scotland and John of France, who was awaiting ransom, Edward III of England, and Peter of Cyprus. The fifth is less certain but thought to be Waldemar of Denmark. A rare event perhaps, but also one that signifies the elite nature of such commercial guilds, or at least how they imagine themselves as institutions intimate with royal power.

Lesser employees of the customers enjoyed social mobility by way of rapid growth in earnings: Thomas Colshil's clerk John Smith: 'came to the Customs house very bare & needy' but had 'grown to good wealth' during his time as customer.⁴⁶³ Another commentator held similar views about the lack of financial wealth of some customs men, which led to the temptation of malicious practices: 'Well is that Realm in prosperity where the needy desire not to bear no office: where officers do their Duties there is not gainful spoils for them, [officers] being hungry to hurt for'.⁴⁶⁴ Hunger for financial gain was acute when relative penury existed in customhouses: relative, especially to the great wealth that passed through their hands. Whereas Chaucer represented the links with court and high culture with the customs, the Elizabethan customhouse seems to be more fluid in terms of its personnel and their status. With the expansion of the customs, more people became involved and the institution may have become more open as work multiplied. It is obvious that such networks were normal, but they were considered to militate against the growth of the customs. The new controlling structures of the customs and exchequer were an abnormality, and traditional familial and corporate networks of its officers were confronted by this change.⁴⁶⁵

⁴⁶¹ Natalie Zemon Davis, *The Gift In Sixteenth Century France*, (Madison, 2000), pp. 85-99.

⁴⁶² ODNB: entry for 'William Paulet, 1st marquis of Winchester'.

⁴⁶³ *Lansdowne Collection*, Vol. 14 No. 41, 'Daubeney to Burghley', (1571/2).

⁴⁶⁴ 'William Packer's discourse of frauds and abuses', *Lansdowne* Vol. 41, No. 59, fol. 1-2, (1584).

⁴⁶⁵ Ferdinand Tönnies' distinction of medieval 'community' - *Gemeinschaft* - and modern 'society' - *Gesellschaft* - might be employed here, as the customs became more impersonal. The critique of Tönnies' analysis is that communities could form also when members were not geographically proximate. But medieval "close" communities of customers seemed to allow for the collusion that was so feared when a large complex customs system was overlaid on these groups. Over-complexity

A Sign of Things to Come - Early Fraud Practices

Dated from 1560 numerous sources survive that narrate an apparent campaign against London customs men, and they're alleged defrauding of the new materials of the customs administration.⁴⁶⁶ These were wealthy, established networks, who it was feared colluded with merchants to abuse the queen's customs and subsidies. Bird's trial, conviction, then acquittal highlights the system of checks and measures that aimed to protect against fraud by customs officers. His cockets, said to be inserted arbitrarily into the 'Queen's Original Books', and the erasures and self-certification of cargoes by Bird and his colleagues all existed within the novel context of the 1560s customs administration. In the last chapter the changes in the first years of Elizabeth I were described. Structural changes seemed to lead to a notable body of information communicated to Burghley regarding the manipulation of the new system. Documents recording an inquisition by exchequer officials in northern England survive that show how far that system had progressed from the informality shown in customs officers' older working practices. After the imposts of 1558, but just before the port book administration regulated by the 1564 *Book of Orders*, in 1564 this exchequer commission was clearly interested in unearthing the evasion of the 1558 impost on cloth in Newcastle. A short series of questions were 'to be ministered' to William Benson concerning a wine shipment and concealed customs.⁴⁶⁷ The first question within a short list enquired whether Benson knew of a ship, the *Nightingale* and its cargo of wines, also about individuals connected with this enterprise, what customs were paid, and to whom. It is asked *how* Benson accounted for these, indicating that Benson might have been a clerk for the customer of Newcastle, William Sherwood. The questions aimed to ascertain Benson's accounting practices, highlighting the working idiosyncrasies of local customs men before the orders of 1565.

Benson was selected effectively as he seemed to have known Sherwood and locals well. More importantly he was willing to provide a list of underpayments with relation to 'butlerage', and the new impost on wines with other customs and subsidies due from the cargo of the *Nightingale* and its shareholders. It is significant that this was before the implementation of the *Book of Orders* of 1565, and the inquiries and results are thus very much shorter and simpler compared with later depositions, which run for many pages and involve more complex tales of accounting malpractices and deceits involving

resulting from a larger more complex customs system probably clashed with medieval proximate 'communities'. The imagined community of a wider Tudor political community was seen to be damaged by local collusion and 'private' gains. See, Ward, *Metropolitan Communities*, p. 1; Charles Loomis (Trans.), Ferdinand Tönnies, *Community and Society*, (New York, 1963, first published in 1887).

⁴⁶⁶ See Lord Burghley's records in Lansdowne Papers, many included in bibliography below and within what follows, for the large number of surviving correspondence regarding fraud and the customs.

⁴⁶⁷ E133/1/51, 'The Queen vs. William Sherwood', (1564).

more people. Indeed, Benson's deposition amounted to single side of parchment containing details of customs underpayments. Although he had a lot more to say about circumstances in which customer Sherwood attempted to bribe him to pass on information about another earlier exchequer commission, now lost to us, that evidently had been sent to Newcastle recently to ascertain the situation of the local customhouse.⁴⁶⁸ He includes a detailed description of how the bribe was attempted when, after being invited to the house of one William Cookson the Sunday before the Newcastle commission was to be convened, Sherwood unexpectedly arrived, after which he was asked to share information about the commissioners' plans and knowledge of the customs house in Newcastle. Sherwood was said to desire information about the prosecution of the Newcastle customers before the Queen's Council forty miles inland in the city of York. In particular, certain written 'evidence' was of interest to Sherwood and his acquaintance that Sunday. Interestingly, more than money (he says he was offered just over £2 – a significant sum, Sherwood offered 'fair words and promises of amity' if he would share this information, also that Sherwood's men would be 'bounded' to him. If true, then Benson was essentially invited into a compact designed to obstruct the royal commissioners.

Such an offer indicates the importance of faction and loyalty amongst these neighbours, men who traditionally assessed and collected the royal customs. Such ties must have been hard to penetrate by outsiders, including probing exchequer commissioners. Unfortunately there is apparently no record of the outcome of this deposition in the form of a decree, or any other information about the commission. Nor is there anything that indicates why Benson would be so willing to advance these accusations. In Bristol, at around the same time, the selection of local commissioners by the Mayor was also of great importance, also apparently in order that sensitive information on local affairs could be managed and protected by allied associates.⁴⁶⁹

We can compare this to another commission conducted a few years later in 1571, in the port of Exeter in Devon. 'Interrogatories were to be administered on the Queens' behalf' against the Exeter's searcher, customer, and the controller's deputy of the port 'and others'.⁴⁷⁰ As was usual, questions were asked about how well these men were known to the deponents, apparently merchants from the area. Soon, it becomes apparent that the exchequer inquisitors possessed information about a number of ships that had recently departed the port with 'kerseys' and other cloth types, with the possible

⁴⁶⁸ This was roughly coterminous with the Bristol exchequer commission.

⁴⁶⁹ For an account of how Bristol's Mayor skilfully avoided employing prying commissioners from the rival port of Gloucester, a rival town and probably thus tactically selected by the exchequer. See, Jones, *Inside the Illicit Economy*.

⁴⁷⁰ E133/1/110, 'The Queen v. Anthony Hunney, deputy customer of Barnstaple, Thomas Dave, deputy comptroller, and George Gage, searcher.' (1570-1).

consent of the customers without entry in the ‘Queen’s Majesty’s Customs Books’.⁴⁷¹ The barques, *Julian* and the *Jacket* were mentioned specifically, but it is asked whether other ships and their owners had left port in this manner. The questions go on, until they reach fifteen in number. Another ship – the *Christopher* is mentioned, and another – The *Catherine*. The nub of the inquiries was whether the 1565 orders and accounts had been followed, and the *Original Books* correctly completed; it seems they had not. One deponent alleged that a local searcher was financially motivated not to search the relevant cargoes by local merchants, who provided bribes or gifts. A ‘note’ had been self-certified by the merchants instead. This mirrors somewhat the claims of Bird in his trial that he had innocently created his own certificates to account for unshipped goods, which created subsequent losses. In Devon many believed the goods had intentionally been concealed, whatever the truth of the case.

The commissioners probed the deponents as to whether they had seen cockets that originally listed cloths, cloth that was not entered in the new customs books. It was said that these were unfortunately now apparently lost. Nine sides of written accounts from a variety of deponents list various entirely missing cargoes, illicit night loadings, hidden cockets, and general connivance between the merchants and the customers to evade the new impost on cloth exports in Exeter. One particularly extensive accusation against a group of Tiverton merchants systematically lists their real consignments on these vessels, with corresponding under-valuations in the Queen’s new customs books. John Barrett had entered six cloths whereas he is accused of shipping seventy-eight kerseys (six cloths equalled 9 kerseys according to the 1558 *Book of Rates*); John Waldron is said to have entered thirty-six cloths at the customhouse, yet he shipped ten ‘packets’ of cloth. Such behaviour would require collusion of many people, and collusion is alleged in differing contexts and times in the sources. The customers of Barnstable were not professional revenue agents after all, but highly integrated local people with loyalties based on social capital, which no doubt with the pursuit of profit would easily override scruples with regard to their duties to the queen. When this scene is compared with records of frauds that predate this time by only a few years, and that ask even *how* customers accounted for the “Queen’s Customs and Subsidies”, the extent of the change in expectations of customers is made apparent. The question was no longer how idiosyncratic accounts were kept, but rather if prescribed books were maintained correctly.

Investigations and trials of fraud particularly emerge during the 1560s in the courts, such as in Benson’s case, and that of the Devonshire merchants, but also as reports in the ‘state papers’. This timing is due to the then recent introduction of the new customs tax regime. In the surviving working

⁴⁷¹ The manufacture in Devon of cloths known as ‘kerseys’ was a particularly common occupation there in the sixteenth century. Six to eight thousand Devon kerseys might be sent on a ship from Exeter or London and were commonly sold in Levantine markets in the eastern Mediterranean. Pamela Sharpe, *Population and Society in an East Devon Parish: Reproducing Colyton, 1540-1840*, (Exeter, 2002), p. 78.

papers of Lord Burghley, a great number of reports survive sent by those attempting to profit by the finding out and proving new frauds within this system. We have seen that Burghley employed people in London to investigate areas of the customs above, but his network of 'informers' involved others who presented their wearisome travails in rooting out and fining 'corruptors' of the new tax regime. This correspondence concerning customs fraud which survives in the state papers has a specific format: usually written on parchment, what were sometimes termed 'notes of information' were successively sent to the Elizabethan lord-treasurers Winchester and Burghley by merchants, customs officers and others with purported knowledge of fraud and other malpractices. On the whole they are written in the *secretary script* of the professional scribe, indicating the level of training the official or merchant personally possessed, or more likely that a scribe had been employed by the informer, or probably 'made fair', or copied by the treasurer's own scribes. Occasionally one can find rare handwriting, such as the 'Italianate hand' typical of Scottish writers. However a similar presentational format seems to have been followed on the whole, indicating a practice of making fair information received. An identical cover page on such documents displays uniformity, with standard formal greetings placed as introductions.

The 'notes' might range from half a folio in length up to ten-sided dossiers of detailed information about tainted shipments and accounts, with the names of merchants and customers and ships, destinations, and quantities and types of concealed cargoes involved. Most usefully and significantly the frauds and concealments themselves are elaborated to a great degree. This might suggest that Winchester and Burghley were expected to be unfamiliar with the practices, which indeed they and everybody were considering the novelty of the system that was allegedly corrupted. Attempting to gain favour, petitioners aimed to provide information that might pique the interest of the lord treasurer, who by patronage might favour their 'suit' or otherwise scheme that almost always involved potential profit for the writer. This profit might have been in the form of a share in seizures, the appointment to office in the customs, which always carried a sizeable fee due to the treasurer and perhaps others, or simply the denouncement of local rivals. Such pleas often came at the end of the petitioner's note, and after the information had been laid out.

For example, in London a customs 'searcher' was said to allow the passing of 'six or seven 'pipe tonnes' of beer for every one entered'.⁴⁷² Here, the customs 'searcher'⁴⁷³ would justify favourable declarations by allowing for extra 'souring' and 'portage' beer: i.e. beer that had gone bad or that

⁴⁷² BL Lands. 14/41, (1572).

⁴⁷³ A job that involved the boarding of ships to physically check cargoes; the searcher produced certificates and 'cocks' that verified their prior or consequent declaration at the customs house.

designated for the mariners during the voyage.⁴⁷⁴ Alternatively, he could simply not enter that which he found on board, if it was safe to do so. Woollen-cloth manufactures and the large numbers made for bulk export to Europe for finishing was a common area for allegations of customs fraud, heavily taxed as it was. Like wine and beer, cloth was bulky and physically difficult to hide. Figuratively, numbers were also easier to alter and manipulate, and on a greater scale. This fact is why perhaps the fear of accounting fraud was so prominent in the state papers, whereas smuggling was not a particularly great issue for governors at this time judging by their correspondence. In the customs accounts an omission of a decimal point here or a roman numeral there could conceal hundreds of metres of cloth. Just as could the changing of a foreign name for an English one cancel foreign merchant levies [a common practice, and mode of 'employment for poor English merchants' by some accounts]. Accounting frauds involving cloth for export centred on the altering of owners' names, quality of product, destinations, and quantities. Each could generate substantial savings amounting to hundreds or even thousands of pounds. Some frauds required complex planning to safely circumvent those checks recently introduced. One anonymous informer asserted that the ancient official 'cockets' that verified cargoes were commonly prepared within houses of merchants together with customers before goods were shipped. Whilst writing these receipts, it was decided whose cloth was to be left at the quayside for 'want of stowage, or some other excuse'.⁴⁷⁵ Of course, sailing times were subject to among other things, the weather, the tides and an itinerant labour force. In light of unpredictable conditions, a 'certificate' accounted for any delayed goods [in this case, said to be in reality exported], allowing their shipment duty-free at some later point. By falsely making these certificates, the searcher allowed the merchant to at least half his customs liability over time.

'How the Queen's Majesty is deceived in the Custom of cloths out of London' reads the title of another anonymous source dating from the 1560s. Two practices are briefly elucidated. The first details how foreign traders would export cloth through the agency of 'certain English Freemen of London', being either 'pore decayed merchants or young beginners'.⁴⁷⁶ The author notes that as a foreign merchant licensed to export cloth from London the rate payable for exporting a cloth was set at 14s and 6d, but as a city 'freeman', or denizen it was only 6s 8d.⁴⁷⁷ It was easy and profitable to present cloth as belonging to a denizen taxpayer if one could as a foreign merchant, or perhaps more genuinely assign possession to denizens. This author highlights the possible losses to the crown through such a

⁴⁷⁴ Over-compensation for voyage losses was a common complaint, particularly in food shipments in which decomposition was a common problem.

⁴⁷⁵ BL Lansdowne 14/41 & 42, 'Abuses of the searcher and his men in port of London for shipping of clothes and bear by Cocket and Certificate and also other officers', undated.

⁴⁷⁶ SP 12/15/20, 'How the Queen's Majesty is deceived in the Custom of cloths out of London', (c. 1560).

⁴⁷⁷ A 'cloth' is used to describe a 'shortcloth' without exception within the sources. A shortcloth also sometimes referred to as 'broadcloth'. The shortcloth was the standard fiscal unit for woollen-cloth exports.

practice by writing that for every thousand of 'cloths so coloured', £391 13s 4d was lost to the crown based on a tax-rate differential of 7s 10d per cloth between foreign and denizen customs rates. The writer speculated that if there were fifty English 'colourers' of the city of London thus employed by foreign merchants, who 'coloured' 200 cloths each [or 10,000 short-cloths per annum], the loss to the exchequer would be £3,916 13s 4d. Whether or not there were in fact fifty individuals so employed is open to question, but the possible scale of the problem for the crown is outlined, as it is for us. The example of fifty struggling English exporters in London handling foreign owned goods seems plausible enough at this time, especially when one considers the economic problems of 1550s and 1560s with the closing of markets in the Netherlands. The coinage revaluation in 1560, followed by the Spanish trade embargo that closed Antwerp completely to English cloth exporters throughout 1563 to 1564 were both symptomatic of these 'troubled middle decades'. To act as an agent for foreign owned goods would have been tempting for 'decayed' English merchants under such conditions. This informer aimed to provide information on fraud generally, rather than indicting specific individuals. The author also writes of the abuse of 'cockets', an object of fraud most commonly found in the sources. All subsequent customs records were effectively certified by the contents of this document made by the searchers and merchants. It is alleged 'diverse fardels' of cloth were allowed by customs officials to be exported using the cocket, indeed without any record at all.⁴⁷⁸ The author again illustrates the possible losses by noting that by every hundred 'fardels' shipped without entry into the customs via the cocket, £933 6s 8d would be lost, and of those cloths vicariously exported by foreign merchants, £2,300. This note, like others, did not solely aim to reveal malpractices, the author wished to suggest ways to reform such abuses. Thus it is proposed that those of the Company of Merchant Adventurers register each merchant's 'ability' to trade, that is the amount of cloth they were thought to be capable of trading. He notes that this was the old practice of the Company of staplers. Suspicion would arise if merchants unexpectedly traded greater quantities of cloth than they had means to buy. To combat fraud, he suggests that a 'surveyor' be appointed to record sales of cloth and the names of the buyers and sellers at 'Blackenwell Hall',⁴⁷⁹ and a charge levied on the seller for each cloth sold. This new register: '[would be] compared with the book of the merchants Statement; and with the Customers books', thus creating new books to govern the customs records. This also demonstrates the rationale that existed in the creation of the port books, themselves introduced in 1565.

Eight years later in May 1568 a detailed account of various malpractices of the customers and merchants survives within Elizabethan *state papers*.⁴⁸⁰ This document concerns both the importation of

⁴⁷⁸ A fardel is defined as 'a bundle, a little pack; a parcel' in the OED.

⁴⁷⁹ Blakenwell hall, or more commonly Blackwall Hall, was the centre for the wholesale of cloth in London.

⁴⁸⁰ SP 12/46/70, Smith & Morley to Burghley, May, 1568. Jones discusses this document at length in his, *Inside the Illicit Economy*, and Dietz, in his *Government Finance*. Dietz sees the pair as representing the modernising spirit of the times.

wine, and the export of cloth. The authors are recorded as Henry Smith and James Morley, surveyors of the impost on wine imports from September 1567 to October 1568.⁴⁸¹ The document is organised into eleven points relating to malpractices in their collection of this revenue. Many relate to newly imported wine being held for long periods aboard ship, rather than being landed and processed at the customs house upon arrival. The benefits of retaining wine aboard are said to include the possibility of sale 'out of there ships by rarsells, paying no duty to the Queen's majesty', this after 'filling' aboard vessels, which seems to refer to bottling prior to landing. The authors suggest that ten to twenty per cent over and above the proportion that was already allowed to pass customs free [which is stated as being officially ten per-cent] was typically not accounted for as a result of keeping the wine bottled aboard. Morley and Smith continue that their searcher might neglect his duty, and not check whether wine was truly spoiled as declared. This would have led to the collector taking less money than was due, as the merchant or master of the ship could simply produce 'a note of corrupt wines, and vinegar being good wines' without them having been checked. Another item relates to the ease with which warrants for goods for personal consumption could be obtained in London. All engaged in foreign trade enjoyed such exemption, including quantities of coin and wine for merchants, and beer for sailors. As is the case today, the importation of many goods for non-commercial purposes did not attract import duties. In article '9', the authors state that merchants might claim as much as fifty tons of wine under this allowance. However, apparently one could 'buy or bargain' for such warrants on the black market, and in article '7' the authors state that for every tun exported with a false warrant, fifty shillings might be paid to the customer to turn a blind eye in London.

Several recommendations are made for the reformation of such malpractices. An eight-day deadline for landing wines after the arrival of ships is recommended, alongside yet another surveyor for recording cargoes landed. Further, warrants from the lord treasurer rather than the customer should issue personal usage allowances. Lastly they suggest they themselves be present with the 'Customers and Contrrollers at the Auditing of their accounts for Clothe and Wine, to confer our books with theirs', this for fear of consequent alterations in the accounts. Another practice described involved the undervaluing of cargos in customs accounts by merchants, masters, and pursers of ships, with the aid of the customs house. This note alleged that the merchants involved had their entries reduced after declaration on average by approximately 60% over the example period of around seven weeks. In other words, 5,152 yards of cloth out of a total of 8,384 yards were erased from the customs books during that seven-week period detailed by the authors. Further, eleven had their cargoes attributed to others by having their names changed entirely in the author's account. Such misrepresentation could have ensured denizen custom rates to be levied on parcels of foreign-owned cloth, a practice outlined

⁴⁸¹ Dietz, *Government Finance*, pp.307-8

previously. This evidence was given as part of a major trial, held at a court known as the Kings Bench, of the senior London customs officer, William Bird, in 1571-2.⁴⁸²

Advertising Frauds

There was utility in reporting evasion, and this becomes apparent with the slew of ‘advertisers’ who shared information and ideas for rectification of abuses. Usually involved with the customs in some way, those who informed often advertised malpractices, along with proposals for rectification. Information was sent about the activity to Burghley in London from around the country. Some sought to obtain royal support for the strengthening of their own customs agency, or perhaps to damage local rivals. Along with the downtrodden customs employees seeking justice, these business-like men appear in the records. Other notes might be described as improvement schemes, where local merchants with the requisite knowledge advocated infrastructural projects for the improvement of the customs. These might involve the purchase of riverside land, or the building of cranes and warehouses. Crucially, practically all that survive cite the amelioration of fraud and concealments in reasoning behind propositions. A two-fold strategy was employed when soliciting for the reader’s attention: the combatting of fraud, and the streamlining of cumbersome bureaucracy. Both might create efficiencies that would profit author and the monarchy. Often these inventions are followed by precisely calculated estimates of potential rises in revenue that would result, and would then be shared as moieties. Through this, opportunities might be created for the petitioners, as well as for the crown. This will be shown to have been an unstated partnership between authority, and those who benefitted from the customs collections.

George Nedham, a London Mercer with business interests in Friesland, wrote some of the most striking surviving improvement petitions for the London customhouse contained in Burghley’s papers. Nedham was a leaseholder of Customs House Quay in London, a convenient [but not the only] venue for a great deal of the capital’s shipping. This merchant, customer, farmer of London quays, and writer of at least one economic treatise, emerges regularly in a variety of sources. He actively promoted the monopolisation of landing trade through his lease on Customs House Quay, but also by prosecuting rival quay ‘farmers’ in the exchequer’s court of Equity for customs evasion, as he did in 1587.⁴⁸³ Nedham wrote numerous petitions to Winchester, and then to Burghley through the 1560s and 70s, although not every example seems to survive in the state papers, and missing letters are

⁴⁸² See: Oliver Buxton-Dunn, ‘London’s merchant-smugglers, ‘concealments’ in the customs books, and the reaction of Elizabethan government’ (Unpublished MPhil dissertation, Univ. of Cam. 2010), also in Brian Dietz (ed.), *The Port And Trade Of Early Elizabethan London*.

⁴⁸³ E122/26 (f.6). George Needham versus rival quay operator.

referred to in his surviving correspondence

As we have seen, London was not the only subject for such claims. Customers across the country were the objects of private accusations made particularly to Burghley after his becoming lord treasurer in 1571. Accusations of major malfeasance arrived from the far north of England. Written by ‘one of the collectors’ of the customs and subsidies in the port of Hull, a single-sided ‘advertisement’ of the mass evasion there survives. The verb ‘advertisement’ reflects the nature of this particular document, within which the problems are sold to Burghley as requiring rectification. The Collector begins: ‘your Lordship be advertised...diverse disorders within the said port...[Etc.]’. The author draws attention to the geographical problems facing customers there, and he gives the fact that Hull’s port lies on the ‘River of the Sea’ – the Humber – and this large river, with its haven meant that ships arriving might spend two of three days at anchor, largely wherever they chose. During this time the ‘merchandise (that) is of great(est) value (that) yield(s) most custom’ would be typically landed at quays and with cranes that belonged to the merchants themselves. This led to a great deal of trade being conducted beyond the reach of his customs house. This use of privately owned spaces by officers and merchants is comparable to what is described by the accusers of Colshil, who were said to have created accounts in the privacy of London merchants’ houses.

Ensuring accounts and business was conducted in designated places, or the customs house, harbours and quays etc., was a central concern for reformers of the customs. But the Hull petitioner states that typically merchants paid about half of what they ought to have done. By fairly elementary means he estimates ‘above 600 marks’ were regularly lost to the exchequer yearly from Hull’s trade.⁴⁸⁴ The ‘proof’ of this, he suggests, can be found in an unknown trial that occurred the previous August in which cloth exports were proven as “concealed”. Like Nedham this Collector recommends the building of a single wharf in a prime location for all shipping, with a customs house in-situ. This, it is suggested enticingly might be named Queen’s Wharf. This suggestion reflects the gradual stamping with a royal masthead that made the customs as a coherent royal institution; in the time of Elizabeth The naming of the ‘Queen’s Original Books’, or ‘Her Majesty’s Customs and Subsidies’ becomes much more noticeable. The Hull petitioner emphasises that the cost of works in Hull would be recovered within a few years through consequent improvement in revenue. Following the fear that most petitioners seemed to have of upsetting local elites, he states that this all could be done ‘without extremity to be used towards the merchants’, and that there would be no ‘damage to the good merchants’ of the town. The Collector writes pointedly that Lord Treasurer Burghley had the ‘authority’ to undertake such projects, surmounting any local opposition.

⁴⁸⁴ 600 marks equalled 900 English gold pounds. In the survey of exchequer revenues of 1552 thirty-seven years before Hull is recorded as producing £599 per annum, or 400 marks.

Another advert, entitled ‘Matters thought mete to be considered and presented for the better answering and advancing of the Queens Majesty’s Customs and Subsidies’, sought to advertise the anarchic nature of the customs officers generally in England.⁴⁸⁵ Split into ten ‘items’ over two sides, the unknown author begins by suggesting that customers and controllers should be continually present at the customhouse. Cargoes should be ‘subscribed’ in the new ‘Queen’s Original Books’ and entered by merchants, or their factors ‘immediately’. Only then should their cargoes be checked and *then* certified with “warrants” and “cockets” by the waiters and searchers. Presumably this was to guard against cargoes lingering at dock and the opportunities for the arrangement of false multiplied documentation that the time would naturally allow. The waiter and searchers should be diligent and honest men who fill their own Original Books with information confirmed by their checks against that entered by the merchants in the customhouse, and submit these to the exchequer. The Original Books should have the exchequer Great Seal, and this is mentioned probably to guard against their forgery. The author states that the searchers and waiter should have their own fees for their work to discourage financial dependence on the customers, and informal payments made by merchants. They should also provide bonds to enforce good behaviour.

The author stated that the customhouses were overpopulated with officers and clerks, and it is pointed out that the lawful “fees” provided by law could not possibly provide for so many people, and that charges are made beyond those allowed. This led to ‘the Queen’s loss’ where fees were invented or embezzled.⁴⁸⁶ ‘Those who have comptrolment of others’ in the customhouse, and also the commissioners who investigated externally the customs accounts, all created unwanted costs, ‘especially by considering how chargeably they live’ - i.e. their expensive lifestyles. These more senior, costly, yet still numerous officers not receiving ‘entertainment...of her Majesty’, found profit in associating more with the merchants, who ‘have little cause...to be liberal towards them, except he receive favour which must needs be to her Majesty’s loss’. Here again we see indicated the corrupting influence of ‘amity’ between officer and merchant. This author believed the customhouses could be brought into line with the then already published Orders, there would be no need for costly investigatory commissions that would invoke the moiety principle where commissioners charged their half share for discovered concealments, and indeed the merchants themselves, less burdened by a weight of officialdom, would ‘trade more and thereby advance Her Majesty’s profit’ through new imposts. This reference to “more trade” can be seen as typical of the contemporary preference for more, rather than better governed, trade. The quantity, rather than quality of woollen-cloth exports was becoming more important where the impost revenues relied more on a growing national, rather than necessarily protected elite staple

⁴⁸⁵ BL, Harley, 167, f. 129, ‘Matters thought mete to be considered & ordered’, Anon. (probably) to Lord Burghley, London, (1572).

⁴⁸⁶ Watkins provided a table of invented fees and charges levied on foreigners visiting Bristol.

trade.

Those advertising fraud were not necessarily heeded by those at the top, and lamentation about unresponsiveness of Burghley can be found by an unknown author of another note (possibly Nedham, or an associate) also penned in around 1572: 'This is not *the* first time if I have opened these abuses for I have sundry times revealed *them* to your honours predecessor who otherwise...never redressed any thing upon my complaint, whereby during his time I was utterly discouraged'.⁴⁸⁷ Neatly presented and with annotations probably made by Burghley himself, the author indicates his hope that unlike Winchester, Burghley would enable him to perform the requisite rectifications in London's customs house by 'commission'. The author suggests that such a commission had precedent from the time of Henry VIII, when one Roland Dee was commissioned to 'reform...one abuse' in the customs at that time. The author then directs his accusations against a group of customs men responsible for the 'petty custom' in London. Again, these included Customer William Bird, his overseers, the Surveyor William Colshil and the Comptroller, William Rivet. Lower down the chain, the customs house 'packer' referred to as 'Cutric' is implicated; Colshil's clerk John Smith, who: 'came to the Custom house very bare & needy & now by his crass dealing is grown to good wealth'. Thomas Smith is said to have been a 'corruptor of all the clerks serving in the custom house'. The Searcher Richard Grey is also to be involved with the conspirators.

Corruption Tales

What can be done with such rich and interesting, but ultimately uncertain collection of documents? Many are biased, as their information was designed to convince authority, and they were probably exaggerated to some degree. However, the petitions were unlikely to be plain lies. Considering their surviving numerousness and range, many people would have needed to have the unlikely desire to actively deceive the most powerful people in the country. The information given suggests malpractices in the customhouses on an endemic scale over many decades. Moreover, the local power held by customers and merchants that could dominate local people, but it is regularly implied, could also obstruct crown ordinance. Could this level of disorder be possible in an apparently ordered 'national customs system'? One does not need to believe every word of what was being said to see that this was a problem that was fundamental to those involved in the customs. The truth or otherwise of the tales told in the sources has been discussed at length elsewhere.⁴⁸⁸ Small sections of

⁴⁸⁷ BL Lansdowne, 110/39, 'Nedham's Plan', (c.1571-2).

⁴⁸⁸ E.g., in Jones *Inside the Illicit Economy*.

the stories above have been studied empirically, and they have presented as being essentially true or not. But the truth of the claims matters less in the face of the evident fear of evasion held by central planners of the customs. The 'modern practice' was designed to improve control over royal rights, and this and other regulation aimed to prevent evasion and embezzlement, judging by the nature of the system created. The accusations seem to exist within a context of fearfulness when it came to trust and royal customs collectors. The complaints were a symptom of this wider malaise in communication and information that lay at the heart of their content. As accounts they also reflect the concern for the virtue of the local officer, and the health of the state and commonwealth more broadly.

Natalie Zemon Davis found that accounts of crimes in early modern France could change dramatically depending on the nature of the written account and its purpose. *Fiction in the Archives* considered the purposes and interpretation of texts that narrated violent crimes, such as murder, to either achieve royal pardon - 'pardon tales' - and stay of execution, or to effectively incriminate others. The two intentions would naturally produce differing tales, or accounts about the same subject. However, Davis believes that such narratives contain a wealth of information themselves about local life in France at this time. The twenty-first century reader does not need to entirely rely on the veracity and accuracy of every word to be able to get a feeling for the times, but also even to learn about real historical events. Even a "narrated" pardon tale must be grounded on certain realities, such as the fact that murders occurred, or that personal weapons were carried and used in France, or that some excuses more than others were acceptable to the king and judiciary, or perhaps that so much money was evidently required to access this final stage of appeal. It could not be said that homicides were entirely invented because the sources that detail them are factually problematic. Corruption tales presented concerning customers suffer from the biases and exaggeration introduced by the authors as a result of their intentions, and also possibly through the interpretation and crafting of a notarial mediator. Each would possess its own problems of factuality. But just as the Frenchman who jealously murdered his wife narrated his tale around real events, so the narrations of those 'advertising' fraud in the English customs also based their accounts on an existing reality, a reality that was given credit by a powerful audience who collected and annotated the 'notes' of information they received.

Judging by other information about customs fraud possessed by Burghley, the substance of the accusations was at least half-known by him. His annotations indicate his interest, as does the fact that they exist as a large customs-frauds collection of around 140 personal/state papers that concern customs fraud. If they were merely 'stock assertions' it seems unlikely that Burghley would bother to annotate and collect so many of them. It seems equally unlikely that if customs fraud was invented London customs men would be prosecuted in Queen's Bench, at huge expense, and by the attorney general, and possibly in the presence of Elizabeth I. It is unlikely that Elizabeth would personally write to threaten her exchequer officials because of paranoia about customs evasion. It is unlikely that

statute law and royal proclamations, and indeed an entire administrative system of checks would be created to counter a problem entirely imagined. Still, and fortunately, it is not incumbent on us to convict Bird or Smith, or anyone else. The information provided is largely plausible in its context, even if one would be unwise to trust and rely on each accusation individually, as convincing as they can be. But an assessment of factuality is but one way to approach the interesting and graphic evidence and tales left to us. The customs informants considered here would have had different motivations to lie, or perhaps not. In the end the “truth” of individual stories matters less where it is clear that the tales and general a fear of fraud influenced the form of administration that was introduced around the customs but also reveal about the customs taxation itself.

Historical sociologists have described cultural influence on administration terming this as ‘reflection’, where a particular understanding of the world leads governors to choose specific solutions.⁴⁸⁹ One recently has described ‘refraction’ as the response to *distorted* visions of social and other realities in the case of British East India Company tax officials in India, who fused British with very different Mughal taxation systems.⁴⁹⁰ The fear of customs corruption may well have been exaggerated at times, and at other times unknown, misunderstood or ignored, or even non-existent, but whatever the truth, the fear of fraud largely motivated the design of the system.

Most importantly, this peculiar ‘discourse of corruption’ crystallised an idea that the customs were, and should be, an essential “nerve of state”, and a primary function of the commonwealth. The imposts especially emerged from the medieval emergency “just cause” taxation, and came to be understood as permanent, and essential, in a threatening foreign diplomatic climate. For those advertising the frauds and abuses in the customhouses, beyond the pursuit of favour and profit, it was portrayed as important that the queen’s representatives were made aware of the significant weaknesses in their new administration. This imperative was specific to Elizabeth’s reign, and the evidence drops off after her death, which is odd. This indicates perhaps that informers recognised the issue as specifically important to her government and aims.

The practice of corrupting “Her Majesty’s Customs” was narrated within the growing idea of the Elizabethan State. The fraud discourse “narrated” this state, and even legitimised the efforts employed to enforce the fiscal nerves of that ‘state’. The level of interest from below to rectify the problems is partly explained by the profits that could be accrued through ‘proving’ frauds in court, but also by obtaining concessions to undertake local improvements, such as building and monopolising

⁴⁸⁹ *Passim*, Nicholas Hoover Wilson, ‘From Reflection to Refraction: State Administration in British India, circa 1770–1855’, *American Journal of Sociology*, Volume 116 Number 5 (March 2011): 1437–77.

⁴⁹⁰ *Ibid.*

‘legal quays’ and store houses. The events occur in a very foreign world to ours, where the ‘fact’ was gradually coming into use with ‘science’ and evidence used in courts of law during the English Renaissance,⁴⁹¹ it has argued, that ‘the fact’ progressed slowly over following centuries as an ‘epistemological peculiarity’ in England based on Baconian ideas behind *induction*, or the study of supposedly raw data, or matter having dispensed with all its traditional theoretical baggage surrounding a given subject of study.⁴⁹² Contemporaries trying to prove evasion with accounting books were operating on a fairly new epistemological basis, and they had the benefit of relatively advanced technology in the ‘original books’. But the simple fact was that customers in the sixteenth century did not practice mathematical precision and exactitude. And there was a much wider fear of things being not as they actually appeared. This only matched the commonplace metaphysical uncertainties of the times that ranged from witches to miracles. Even in the world of business and numbers a less certain culture is perhaps reflected in the uncertainties of inter-personal trust generally, but actually also the materiality of things bought, recorded and sold. This entirely sensible mistrust of the world would continue and mutate with the continuation with the on-going reformation of British State trade-taxation.

⁴⁹¹ *Passim*, Shapiro, *A Culture of Fact*.

⁴⁹² *Passim*, Mary Poovey, *A History of the Modern Fact: Problems of knowledge in the sciences of wealth and society*, (Chicago, 1998).

Relinquishing Control

The Great Farms

For millennia, territorial rulers have leased, or farmed tax collections to selected agents on large and small scales. A tax-farm, like a farmed plot of land, is a semi-private possession to be worked, i.e. from the Latin root verb *facere*: to do, and tax farms always existed to varying degrees of formality. Elizabethan customs farmers possessed personal rights within a larger spectrum of jurisdictions and laws. Typically farmers possessed the resources and local knowledge to collect taxation in large territorial empires. For example, farmers worked taxation across the Roman and Ottoman Empires.⁴⁹³ Farmers derived profit directly from ability to collect and augment remote fiscal rights collected from a distance. We tend to see farming as pertaining to large-scale enterprises because great examples are noticeable in the archives and literature. However, farming had always existed in varying guises in England. In London, George Nedham described himself as ‘farmer of Customhouse Quay’ when prosecuting a neighbouring quay operator.⁴⁹⁴ Relatively speaking, Nedham might be best described as a ‘micro-farmer’, where he leased a single ‘Legal Quay’, over which certain goods necessarily passed. As Nedham’s self-designation indicates, there was a scale to “farming”. It is essentially another form of fiscal agency, one rather more independent than ‘office’, i.e. *officium*: to do work, which by definition is a duty or function performed under greater oversight. For centuries it was incumbent on formalised royal offices, such as sheriffs and bailiffs, to account for royal taxes at the *Dialogus* of the exchequer, if still using their own particular accounts and methods. Before them, foreign bankers farmed various customs, also delegating collection tasks to local notaries and factors, perhaps the very first English customs men.⁴⁹⁵

This section primarily concerns the great customs farms of Thomas “customer” Smith intermittently granted from 1570 till his death in 1591, and from 1585, the farm of Sir Francis Walsingham, till his death in 1590.⁴⁹⁶ Thomas was especially accused of being a corruptor of the customs revenues he leased, which indicates a certain up scaling of the discourse of corruption from accusation against local customs officers. This heightened discourse related to critical changes at this time. Thomas and Francis were not officers, and did not farm quays or customhouses, but rather

⁴⁹³ Burg, David, *World History of Tax Rebellions*, (London, 2005).

⁴⁹⁴ E112/26 (f.6), George Nedham vs rival quay operator [?], 1570.

⁴⁹⁵ Lloyd, *The English Wool Trade*; also above.

⁴⁹⁶ For events surrounding Smith’s and Walsingham’s amongst numerous other customs farms granted during the Elizabethan period are recounted in Dietz, *English Public Finance* and biographical ODNB entries for Smith and Walsingham.

leased constellations of port jurisdictions across England and Wales. The level of control they and a few others wielded over this fiscal system represented a shift in England from previous control of city councils, and otherwise smaller lessees such as Nedham. We will see this followed the predilection of Elizabeth I for granting commercial monopolies more generally.

Francis's contract ran for a number of years, and yielded fixed annual sums in the region of ten to twenty thousand pounds for the queen.⁴⁹⁷ Thomas's payments were more like twenty thousand pounds per annum. Their contracts, or grants, survive, as do complaints that surrounded the tenuous existence of the farms. In the figure included above the ports and 'creeks' [newly 'discovered' and delimited] that were leased to Thomas and Francis are superimposed by the author. This map originally belonged to Lord Burghley, and so is especially useful in this context. Mapping these areas of jurisdiction indicates that Francis in 1585 farmed ports further from London compared with Thomas. In the North and West of England the location of these areas fitted around Thomas' existing jurisdictions, clustered in the wealthy southeastern corner of England. Thomas' existing areas of jurisdiction are carefully defined in his own, and Francis' surviving lease. This geographical extension itself indicates a swift expansion of customs farming that occurred between 1570-90, and in fact beyond this time. In 1608, the 'great farm' was created for *all* customs and subsidies. The two men farmed the majority of major ports in England after the outbreak of the Anglo-Spanish War [1585-1604]. The introduction of large-scale *Elizabethan* farming, like the augmented customs of 1558 [imposts], is likewise partly coterminous with this and previous crisis events.

Farming of all types resulted from the need of empowering locals who might work the fiscal rights, and transfer some proportion of that money to the ruler. But other advantages were made available by the leasing rights of pre-modern domain taxation. Where we see great farms in England at least, of equal or greater importance was the advancement of large sums of money to the treasury in times of need. We know that the earliest recorded English trade-taxation was based on this principal of selling established rights over the wool trade for ready cash, paid upfront and at established intervals thereafter. And there is continuity here. In the sixteenth century, it is known that kings benefitted from the certainty of fixed sums of money arriving at expected times of the year, and this was certainly true for Tudor rulers, as it was for their predecessors.⁴⁹⁸ Financial planning through relative certainty was long more important to those involved in state activities than improving fiscal collection capabilities and efficiency.

⁴⁹⁷ Although Walsingham, a royal favourite, was forgiven much of his debt, and his rent may have been intentionally undervalued. Dietz, *English Public Finance*, p. 320. By way of comparison, it may be remembered that the staplers were paying around 20,000 annually in around 1550.

⁴⁹⁸ See e.g., Dietz *English Public Finance*, p. 21.

Especially in times of war and crisis, or perhaps expensive symbolic events, such as marriages and coronations, the availability of ready money could be critical. During these decades when customs farming emerged, great military tension and cost arose in the contest especially between England and Spain. The rebellion of the States General stoked an already tense diplomatic climate after England returned to Protestant rule with the accession of Elizabeth I. Elizabeth directly aided with loans, men, and arms the protestant Dutch rebels. It is telling that around the time when Antwerp surrendered to Spanish forces in 1584 the second major farm was granted in 1585 with new advances of money from Walsingham and his syndicate. Open war broke with both the Holy Roman Empire and the French Catholic League that year, foes incomparably stronger militarily and financially than England. Troubles existed at home too, and Elizabeth had recently executed Mary Queen of Scots, and at this time an English army also invaded the Spanish Low Countries.⁴⁹⁹ The Earl of Leicester, who also was “farmer” of the impost on the valuable trade in sweet wines, led this expedition. In times of need leasing tax jurisdictions was one facility open to English monarchs. Besides, tax systems were difficult and expensive to manage, and critically, they were slow to pay over the course of time. The medieval staple economy was like many economic realms a seasonal enterprise, and this is perhaps partly why the staplers and other tax agents deposited at the exchequer but once or twice per year. Such intermittency was not ideal in polities with limited cash reserves. The imperative to respond financially to events as they occurred is in the nature of any organisation. Unfortunately the Tudor monarchy and other large polities rarely possessed sufficient reserves of money to draw on when need arose.⁵⁰⁰ This compounded with the fact that the monarchy neither had credit in the international markets, nor access to sufficient capital at home. Medieval European rulers everywhere, and their ministers relied on financiers, domestic and foreign to provide large sums of money that would pay soldiers wages or redeem some other critical and pending monetary expense.

Farming also had the important role as an asset in the Tudor patronage market, where hard money might at times be less important compared with nurturing loyalties. We have seen above that the practices of customs officers came to be regulated more closely with the ‘modern practice’. However, both offices and farms still retained significant independent sub-functions: such as the employment of subaltern officers, and the management of rents and wages. There was also plenty of opportunity for private profit, which was why commercial men such as Nedham, a cloth merchant, undertook such challenging and hazardous roles. Precisely because of the functional independence of

⁴⁹⁹ 1585 was a year of such turbulence and gravitas that John Guy was prompted to divide Elizabeth’s rule from this point as the ‘second reign’. John Guy, *The Reign of Elizabeth I, Court and Culture in the Last Decade*, (Cambridge, 1995), p.1-2.

⁵⁰⁰ Dietz describes such a cash reserve as ‘the desideratum of all sixteenth century treasurers’. In 1570, after a period of spending frugality around 30,000 existed in exchequer as reserve, but with more money held in the hands of local ‘commissioners’ for revenues as debts. However these individuals employed royal funds independently, distorting the picture. Dietz *English Public Finance*, p. 25.

micro-farmers, such as Nedham, and all local offices in the customs, information and control was probably the most pressing task of planners who undertook to grow the revenues of the imposts, customs and subsidies. One natural, or 'hidden transcript' of those receiving such cues was physical evasion of the controls such as 'legal quays', and the distortion of information in formal, institutionalised accounts. We might add a degree of fecklessness on the part of some offices when it came to assiduity in following the various *orders* publications. Of course, on other occasions offices and farmers simply did as they were instructed. However, this problem of mistrust grows with the growth the customs, but also with farming, which introduced new sub-levels of agency in the customs.

To some degree these earlier changes, which we might describe as Winchester's changes, to the customs systems in England from the 1550s appear to be an exception to farming in the *long duree*. However, a pendulum swung between farming and control also in the longer historical period in England. Indeed, the great farms of the Tudor and Stuart periods resemble the earlier Calais wool staple arrangements to a degree. In the fifteenth century, direct royal control ceased over the Calais staple, and the staplers instead were leased rights of customs collection from wool trade within Calais and its surrounding "Pale", but not in home wool ports.⁵⁰¹ Conversely when Calais was first conquered in the fourteenth century, its finances were in fact controlled more directly from London. This earlier period serves as comparison to a similar shift during the period of this study from farming to control, and back again to another form of farming from 1570. From 1565, the 'modern practice' aimed to govern local officers more directly through ordinance and materials, such as exchequer books of orders and seals. But this "progress" towards centralisation was apparently checked by the farming of large parts of the customs and subsidies, introducing yet another level of authority. This pendulum between farming and more central, or direct control is reflected in the 1551 petition from the staplers, in which it is requested that the exchequer initiate once again direct customs charges only on goods that were sold. In 1551, the staplers did not apparently relish the risk of administering a tax farm if this cost them 20,000 pounds annually, particularly when, as it was said, trade was threatened with competition from Spanish merino wool within England's traditional marts in north-western Europe. The fixed annual cost of this "fee-farm" was just inflexible. Such a reversion, then, likewise in the 1570s goes to show that there is no linear progress away from customs farming, or otherwise agency, towards central government. Such progress was in fact was more like long-term fluctuation between fiscal centralisation and remote agency or tax-farming.⁵⁰²

⁵⁰¹ Grummitt, *The Calais Garrison*.

⁵⁰² The rise and falls of customs farms continued for decades. The 'Great Farm' of 1608 of the entire English customs perhaps represented the apogee of this financial strategy, although this 'great farm' did not last long. Dietz distinguishes between the periods of the customs farms and 'the principal of direct government', in Dietz, *English Public Finance*, p. 324.

With farming, the Tudor modern practice was put on hold for uncertain reasons, and the ancient expediency of tax farming gathered pace. Big men now mastered the enlarged customs duties, entangling with and supplanting to some extent the jurisdiction of ‘ancient’ exchequer officials and local customhouse networks. Farmers introduced another layer of complexity to an already diffuse customs system in England. They were inserted between the officers of the customhouses, those of the exchequer in London, and with lord-treasurer Burghley, the head of that court, and a royal minister. From the farmers’ leases we can see that they collected that information contained in documents such as the *Original Books*. These new exchequer materials were subsumed with their overall management and improvement programmes.

One surviving complaint of new, more modest royal patents and grants of customs competencies comes from Thomas Colshil - the same Colshil accused with Bird years before - who complains of the various grants and patents provided to people who seemed to be buying, or chartering customs rights piecemeal in London. The complainant writes that ‘the Custom House in the port of London is fully staffed and furnished with ancient officers, and can receive no more within the Court, without displacing some of their deputies and clerks’.⁵⁰³ ‘Grants’ of micro-farms for the collection of wine duties in London had been given to ‘Morley and Smith, to Coxten the Garbler and to Master Gardiner’. However, they had all been prevented from taking the ‘whole and only government of all the customhouse’. Now, a certain Master Middlemore had been empowered by some royal patent to govern the importation of bow-staves, under the remit of a recent Parliamentary Statute. The author complained that he already had to share the confines and services of London’s customhouse owned by a London corporation with Coxten “the Garbler” and his associates, now he was bothered by the dubious authority sold to Middlemore and his retinue, who was causing ‘vexation and discredit to the merchants *and* the ancient service’.⁵⁰⁴ His patent was ‘prejudiced’ against the ‘lord treasurer’s authority, and the Officers’ Patents under him’. The authors professed indignation that Middlemore’s ship seizure rights only allowed one-eighth of fines to ‘Her Majesty...as appeareth by the words of the patent’. Middlemore’s troublesome rights were ‘directly injurious and against a former patent’ of the ‘ancient office’ of the Surveyor, belonging to Thomas Colshill for the previous twenty-four years. These complaints reveal the possible extent minor customs offices were being sold and leased by this time, causing institutional tension; the great farms seem to have been the tip of an iceberg. The curiously Elizabethan practice of patenting and monopolising economic and governmental fields

⁵⁰³ Thomas Colshil to Burghley, original title reads: ‘The Ancient Authority of the Lords Treasures, concerning the customhouse and officers thereof within the port of London’, Lansdowne 110/58, (1589).

⁵⁰⁴ ‘Ancient service’ indicates here the legitimacy of customary taxation and its administration, which was faced by emergent charters and rights.

created huge controversy, and we can sense some of this in this petition.⁵⁰⁵

One might wonder what changed in the later-Elizabethan epoch at this time if customs “farming” existed in various guises. The change seems to be in scale and value. Over and above men such as Middlemore, after the growing of the customs superstructure, much of this enlarged system was leased to a few people, notably to one of the richest merchants in England, and thereafter to Elizabethan court favourites. A breakdown of goods actually farmed is very difficult to determine over time and space, but the prime realm of the cloth exports seems to have been kept within the jurisdiction of the exchequer.⁵⁰⁶ Soon however, major court figures began farming multiple ports, including Francis Walsingham, but also later Burghley’s son and heir Robert Cecil, who as part of a syndicate, farmed Venetian silk imports.⁵⁰⁷ With the extension of customs taxation many commodities resulted in these larger economic areas being handed over to a new commercial and courtier elite. These were different from the ‘ancient’ established networks of self-governing civic communities and guilds that managed royal customs rights.

Merchants tended to ‘suit’ for farms of specific commodities. And these suits very often focussed on the ability of the suitors to increase the Queen’s revenue by guarding against fraud. Such is the case with both Smith’s and Walsingham’s original suits. So confident could suitors be in this regard that large excess payments were guaranteed over and above the customs collections for previous years.⁵⁰⁸ Commercially savvy individuals and syndicates treated various areas of the customs like a problem they might encounter in accounting ledgers. Enforcing the customs was a problem of effective accounting and oversight. Whereas royal councillors, courtiers, and the queen herself were usually more concerned with issues of patronage, and one assumes, more weighty affairs.

War and crisis were harbingers of change in the customs, but the form that change took depended on the institutional design. This design reflects the wider historical context and general limits of governance. Examining Thomas and Francis’s leases provides a concise account in miniature of the key problems faced by the crown since the 1550s. These are the problems that lord treasurers and others tried to fix through accounts, orders and laws, and ultimately through the royal courts. Francis’s

⁵⁰⁵ *Passim*, ‘Private profit and public good: the problem of the state in Elizabethan theory and practice’, in, Gordon J. Schochet (ed.), *Law, Literature, and the Settlement of Regimes*, (Washington DC, 1990).

⁵⁰⁶ Smith’s first lease of 1570 includes ‘the customs and subsidies’ of his ports, including London, whereas his 1576 lease specifies ‘the customs subsidies and other duties of all merchandises *brought into* (his ports)’. Walsingham’s 1585 lease includes ‘all manner of goods wares and merchandises etc. as well inwards and outwards (in his ports)’.

⁵⁰⁷ For the various farms, see, Dietz, *English Public Finance*, pp. 314-20.

⁵⁰⁸ Thomas Smith was confident in this regard. In 1568 he offered 4000 annually in addition to the yearly average determined by the previous eleven years revenue from imports, excluding wines, into London and other ports. An additional 5000 was proposed as an additional one-off payment to the Queen.

lease is particularly clear, containing twenty-seven articles concerning all manner of technicalities. In essence these aimed to make sense of his position within existing laws, the exchequer, customs officers, and Smith's existing concessions, as well as the jurisdictions, especially those of the Lord Admiral. Also addressed are the times and manner of making payment to the crown, changes in periods of war, and the treatment of merchants. This text of the lease is itself a study of the continuing extent of jurisdictional fragmentation critical to the early history of the customs. It will be shown that fraud was a recrimination levied at Thomas Smith, just as it had come to be on officers of the customs at a more local level. The working materials, created from 1565 to control the customs collection process are considered in the lease drawn up for Francis in 1585. There is clear continuity, which reflects the pungent fear of fraud that was almost a visceral facet of any consideration of fiscal administration at this time. Repeated in Francis', and Thomas', surviving leases are considerations of how local officers were to be governed with this fear in mind. Although the worry of legitimization is also present in the contract, where the Lord Admiral's and others' 'servants' and officers were ordered to be 'obedient', with the threat of royal punitive measures and laws made available. All existing officers were now to be 'obedient' to Francis and 'his deputies and servants'. And the officers of the Lord Admiral and Smith were to assist Francis. Mirroring the *orders* literature published on royal authority, Francis was 'to devise, ordain, and publish such reasonable orders rules and ordinances as to him thought meet...for the better payment and true answering of the said customs'. The fear of fraud was here evident in an addendum made shortly after this article, 'to the end he may not be defrauded by any customer or other officer of the said ports'. In an apparent reference to existing knowledge of fraudulent practice, Francis was to be protected against: 'the practice of any other person bringing thither or conveying from thence any wares etc....in any other sort or degree before hath been used, ... to defraud conceal or keep back ant customs etc.' Where transgression occurred, 'the said devises shall be Corrected and Reformed by the L. Treasurer, Chancellor, and Barons of the exchequer.'⁵⁰⁹

However, the queen had to be sure herself of the information Francis provided as to the 'true' revenue that passed through his hands. Contractually, procedure was introduced to ensure this: '[Francis] shall keep fair and true books of all ships and wares and the same so truly made and kept, & perfectly totally summed up'. These accounts every three months were to be delivered 'to the Court of Exchequer, there to remain as the Record of Her Highness, in such manner and form as Thomas Smith hath [been ordered] to do by his last lease made unto him.' Francis and Thomas Smith managed local officers and rules largely as they saw fit. The 'rectification' of evasion was integral to the overall logic of the granting of their farm. If they failed to collect customs more effectively in this regard, then they would lose large sums of money resulting from the contractual guarantees to increase payments to the

⁵⁰⁹ Lansdowne Vol. 10 No. 37, 'An abstract of the Terms of Walsingham's Lease', (c. 1570).

Crown, which were automatically to be added to their annual fee according to previous annual revenues. No doubt they used their own unknown accounting mechanisms and working rules to achieve this increased level of exactitude. Where the Crown was concerned, a stipulation was that the farmers' accounts must be understandable ('fair') and exact ('true' and 'totally summed'). This was because these were now to be deposited in the exchequer archive in Westminster Palace. There they were to remain as a royal 'Record' of entries made for the farmers' customs collections. This Record was to be made available to investigators, and prosecutors if need arose.

Thomas Miles wrote his first *Apology* in the late 1590s defending the old guard of local customs men, and essentially the ancient staple economy in England that existed prior to this time. He and his fellow 'officers', and all in England had in these halcyon days enjoyed the fruits of the economy jointly. Now with the rise of royal trade monopolies and customs leasing together, power and wealth was coming to be concentrated in a few hands, and especially in London. Miles makes use of an agricultural metaphor to illustrate what he believed had occurred with the introduction of Smith's farm in 1570. 'A Lord of the Manor' (i.e. the queen) employs his 'immediate servants' to work his land that is 'excellent, fertile, and good'. The Lord 'expressly forbids them both the use of the Plough...[by consequence] they reap none other yield, than nature affords'. 'And so at the end of the harvest, falling out with this Servants, farms the Land unto Strangers, who nearest themselves, first their own turns and in raising their rents...make spoil of the grounds: So fares it with the Servants and lands of this great Field of revenues.' Miles acknowledges problems in the old system relating to revenue and economic growth together. But these were 'subject to occasions and Times', and not the mismanagement of the queen's rights by the old customs-merchants in ports small and large in England. Now 'customers were forbidden all trades and traffic', which was injurious to many who had lived by local governance and trade according to Miles. Out of this 'occasion...Custom of sundry things became farmed out to sundry persons for yearly rents certain, and set times of years'. Smith and Walsingham are held up as the exemplars of this trend by Miles: '[In] about 1570...M. Smith took the Customs of some ports to farm, whose industry made his gains so envied'; 'After him, Sir Francis Walsingham was wonne to the like for some Ports elsewhere; but missing [not knowing] the method'. Miles thought the end of farming had come, and that the Queen would take the customs to her 'own immediate use', and because 'the Customers at all hands were holden for publicans and sinners', a new set of officers were created (or not, as the case may be), called Supervisors. This was good, as farming was 'unnatural', and 'injurious to the subject'.



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CPM 1/67. [Map rotated 90 degrees], Map of England from 1604, with ports leased to Walsingham marked with red circles [by the author], and those by Smith with red squares. Data derived from surviving copies of customs farm leases.

The problem for Miles was that the farm of Smith over around a quarter of a century appeared to be successful on the whole, especially in terms of revenue generated throughout this period. But for Miles these financial gains were at the expense of the small ports, and his analogy of the ‘raising of rents’ that on paper appear as gains, whereas in society at large they could be losses. Many were acutely aware of this economic effect of taxation. There is a tragic narrative where Miles portrays the decay of his port of Sandwich with the explosion of economic growth in London as a result of expanding new English trade routes, with companies/monopolies filling these new trade routes. The ‘envy’ of which Miles writes regarding Smith’s farm is something we hear elsewhere. William Bird in 1584, no stranger to accusations of fraud, wrote to both Burghley and Sir Walter Mildmay to give his opinion of the real value of Smith’s farm. When he wrote to raise his previous estimate of 31,000 pounds p.a., he did so ‘not in respect of any manner of benefit to myself thereby, neither in envy or malice to the Farmer, as God doth know’.⁵¹⁰ Smith made tens of thousands of pounds from his customs farms and offices during his lifetime. He was a highly controversial figure, with accusations of malpractices flying around him. One, in 1591, was constructed by a colleague of Thomas Fanshaw, the remembrancer of the exchequer – no friend of customs farming.⁵¹¹ This antagonism was perhaps a result of competing jurisdictions, and the fact that Thomas had taken away power from the exchequer men. This tension is important to the source materials used now, as the exchequer appears to sponsor a series of accusations of malpractices relating to Smith from a time when he was collector of the subsidies on imports to London. With possession of Smith’s own farm accounts, Fanshaw had examined this corpus to find what seems to be a striking mathematical irregularity emerging from the Smith’s work as collector (1558-70) and farmer in London between 1570-90. As Collector, Smith entered into his ‘books’ on average 11,200⁵¹² pounds per annum over twelve years to 1570. These figures formed the basis for his payments to the exchequer, after deductions. In his first year of his first farm (his four farms ran consecutively for four years) he entered ‘in his several books of account’ 20,800 pounds for the same duties. In 1583, the total was 26,300. In the years following to 1590, annual returns had reached an average of 33,400 per annum. To explain this rise in revenues by a 300% growth in foreign imports into London seems unlikely, and was not entertained by the author. This was an accounting problem according to Fanshaw, but more specifically it was an oddity that perhaps reflects the Smith’s quiet and largely unknown efficiencies over the officers under his farm, such as his provision of more substantial wages for local officers. Essentially, it is an embarrassing indictment on the management of officers

⁵¹⁰ Lansdowne Vol. 41/31, Bird to Mildmay and Burghley, London, 23 October 1584.

⁵¹¹ According to Frederick Dietz, in *English Government Finance*.

⁵¹² All figures rounded up to nearest 100.

and the reforms of 1565 prior to the farms, which featured the port books and new orders. This dramatic increase in revenue also reflected badly on the corporate governance of customs that featured the staple before even this. This is why those at the exchequer were perhaps so keen to taint Smith with fraud during his years as collector in London. The dramatic and immediate increase in revenue after his farm was blamed on earlier improprieties, rather than attributed to his efficiencies achieved.

Without any comment on the actual truth of the matter, there does seem to be both the ‘envy’ displayed here, but also embarrassment and attempted explanation for such an extreme irregularity in this corner of the customs accounts. To an unknown extent, Smith’s remarkable advances came at the expense of the freedoms of the officers under him; he had clearly made a further drive towards exactitude that I have tried to show was a feature of customs reforms since the 1550s. The extreme accounting disparities created probably indicates the scale of leakage in the customhouses before Smith’s farms, leakage that he was evidently cognisant of, and allegedly involved with himself. This ‘expertise’ and experience likely gave Smith confidence enough to originally promise the crown the large and guaranteed increases originally promised. To take a particularly biased view, one might conclude that the customs houses he took over worked only at around 1/3 “efficiency” before the 1580s from the crown’s point of view and compared with Smith’s reign. Smith’s effectiveness is displayed in his letter to Burghley, even towards both the end of his life and his concessions in the port of Sandwich. Thereafter he was to ‘suffer her highness Officers to take and answer the same to her M, as in times past’.⁵¹³ After a recommendation Smith makes for the original books that aimed to save money, he includes a note stating that: ‘It is very necessary that the Deputies of the Customs and Comptrollers which serve in Ports & Creeks, where the Principal Officers be not, should be also Sworn to their Books’. Furthermore, these men should provide a deposit of money to insure their obedience.

As was seen in William Bird’s and others’ courtroom evidence, correspondence survives that details an entirely different and anarchic world of the customers. A large document that survives from 1572 alongside a copy of Smith’s first lease, as an explanation and legal memorandum entitled ‘How many ways the farmer is to be charged since you Majesty’s first pardon unto him’. Here the anonymous author indicates that Smith had been in trouble before with the queen, and that later Burghley had persuaded the queen to accept ‘advances [money] from Smith’s hands’, and overlook his unknown transgressions for the sake of his capital. The author has Smith paying his under-officers large ‘fees’ to overlook certain corrupt activities. These included: allowing foreign merchants to leave with English coin, which was heavily proscribed in law, the making of ‘privy warrants’ to allow trade to pass London concealed ‘from her Majesty’s knowledge’, allowing prohibited wares to enter the port and reclaiming

⁵¹³ Lansdowne 110/57, Thomas Smith to the Lord Treasurer, c. 1590.

seizures of contraband. Smith had ‘utterly broken all the good orders’ of the Privy Council published in 1565 as the *Book of Orders for Customers*. He bribed officers, making ‘friends’ who aided him, and he them. On the final page the author explains ‘What is a concealment, and who be concealers’; and customs fraud at this time essentially boiled down to not entering customs paid by merchants in the *Original Books*. Being virtually the sole point of information for the crown, they form the crux of the matter for this author.

It would be impossible to ascertain the truth of such allegations. The fact was that Smith, an officer and farmer, was like so many others tainted by a ‘discourse of corruption’. The accusations were politically important enough to have survived in great numbers, and affect the highest councils of state, and even the queen personally. With Smith there seemed to be a utilitarian view at court that so long as his farmed revenues were expanding greatly, his bad behaviour could be forgiven. Like so many political partnerships this was one of clear financial expediency from the point of view of the monarchy. Smith’s and others’ “corruption” if true, would matter less than the certainty in revenues in great times of need. An interesting development with relation to the topic of this dissertation emerges from the simple fact that the extended customs imposts were becoming disaggregated. They now included fewer people with new jurisdictions and authority. The extensive and more valuable taxation quickly came to be distributed amongst a higher layer of hands, hands that could provide capital or other material and political support to the regime alongside expertise, whilst possessing the knowledge and resources necessary to govern the customhouses and improve revenues, and most of all by providing larger, regularised and more certain remittances. Farming on this level contrasts with jurisdictions enjoyed by port corporations, notably the Calais staple. This earlier ‘medieval corporatism’ Frederick Dietz describes as an anachronism to which the Tudors would not wish to return.⁵¹⁴ But the farmers were another species of jurisdictional fragmentation. They took control personally, and enjoyed far larger competencies, and greater personal profits. Now, a few big men became the governors of customs collections across spectrums of major English ports. They worked with monarchical government in an entrepreneurial role whereby they pocketed a share of improvements in revenue. Everybody now involved got paid in the end.

This is in stark contrast with a situation in the 1550-60s when governors did not necessarily know where local customhouses were located, where goods were discharged on rivers, or how much wool material made up the ‘sacks’ in the Weighers’ accounts. Most importantly, real trade taxation did not technically exist at this earlier time. Farmers were a part of a state that now enjoyed greater control over local customs collections. Such a move by the Privy Council followed in just a few years the

⁵¹⁴ Dietz, in *English Government Finance*.

extension of customs taxation. With the new orders and other materials, this scale of farming was enabled, and it was quickly adopted by the monarchy that placed the ‘modern practice’ into a few ‘private’ farmers’ hands. There was a clear up scaling of the new customs from the old guild-ruler relationship based on wool, and some other staple goods, such as leather, and other small duties around the country. But the new enlarged customs involved again the closeted confines of an emergent elite that to an extent replaced the merchant councils of the staple system. Concentration of power around Court and London merchant community would automatically scale up the discourse of corruption where the perceived abuse of those customs was directed towards higher focal points.⁵¹⁵ And Smith found himself at the centre of allegations of fraud resembling those previously levied at local officials (or *micro-farmers*). The discourse of corruption then moved upwards with the great farms, particularly with Smith who was close enough to the business of the customs to be tainted in this way.⁵¹⁶ Corruption of the customs lay in the space between principal[s] and agents; in the *modern practice* it lived where inchoate accounting and enforcement systems failed. In such cases, with Smith, his reckoning with the crown was now the object of concern, not the reckonings of myriad smaller men, even with standardised accounts. But the complaints of tax fraud remained where they had always been directed, inexorably towards merchant-official class who practiced the subtle art of customs accounting. Nobles attracted their own fair share of criticism of corruption, such as about poor council and leading the prince astray in affairs of State;⁵¹⁷ but in terms of customs taxation, commercial, or “mechanic” men were the focus as they were simply engaged in the practices that became “corrupt”, and with a specific sense of the word.

Monopolies of Taxation

The problem was that crown was much better able to govern trade, and thus its taxation and regulation by partnering with London-based monopolists like Smith. Monopolies had always existed, but with the decline of the Staple system of multiple ports connected with a single European entrepôt, monopolisation now featured powerful trading corporations that channelled trade through London,

⁵¹⁵ Dietz makes this point that farmers promoted the nationalisation of the local English customs. He points to the increasing of salaries of local officers to induce them to stop partaking in the ‘illicit trade’. They became ‘bureaucrats’ according to Dietz.

⁵¹⁶ Aristocratic farmers such as Walsingham tended to run their concessions at arms length. Even if someone within the customhouses was brave enough to accuse such powerful figures, these farmers were too removed from the practice of customs collection to be easily indicted in any misbehaviour.

⁵¹⁷ Richard Cust, ‘Public Men’, in, Lake & Pincus [eds.], *The Politics of the Public Sphere*.

thence connecting with rapidly expanding global trading arenas.⁵¹⁸ The crown, which chartered these corporations, enjoyed much greater control within London. This, at least was a chief benefit outlined by the Merchant Adventurers in response to Miles's *Apology*, and they evidenced their overall argument by the difficulty faced in governing remote British ports and customs officers. The major example given was fraud, whereby 'either by false entries, colouring of Strangers' goods, and corrupting of the Customers, and other Officers who, for the most part being needy persons in those small and remote Ports of the Realm, are more ready to take rewards, and [more effectively do so], than the Officers of the Port of London'.⁵¹⁹

Thomas Miles held especial ire for the royal monopoly of the cloth trade held by the Merchant Adventurers. According to this customer this channelling of wealth had the effect of literally forcing the 'national' trade through London, which was leading to the 'decay' of out-ports. Like the Adventurer's, as with other myriad Elizabethan royal monopolies, the leasing of customs rights by patent and other grants was leading to injustices where 'Leases...ran through private mens hands'. The great profits realised in these 'offices' were unseemly to Miles, who questions really whether a customer's 'office' was even an appropriate term where their possession were so clearly held for, as he calls it, 'private' gain. Being a civil and educated man, Miles introduces heavy moral doses of Cicero's *De Officiis* to illustrate his points on service to the common good. Miles, like many, wished for a moratorium on the patents, and with the customs and indeed the economy, a return to the staple system, which he perceived as being more distributive economically where trade was spread throughout the out ports.

The diagram below is merely intended to illustrate what appears to have changed within a few decades after the extinction of the Calais Staple entrepôt in 1558 from the sources used to study the customs. In '1', we see the traffic between Miles' favoured multiple home staple ports and Calais, traversing the English Channel. According to Miles, many more ports had liberty to partake in staple trades, even if the staple was itself also a monopoly. Figure 1 represents the economic realm governed by the crown and staples - a 'guild-ruler' system up until approximately 1550. From around 1550, in '2', the Staple no longer dominates, and company trades become ascendant. There was a shift from the northwestern markets outward from this time, into the Baltic and Mediterranean especially. By 'adventuring' voyages of discovery, new cloth-manufacturing techniques and technology, immigration of skilled labour from the Low Countries and France in the 1560s during the Religious Wars, the adoption of Dutch joint-stock technology, and a start of long-term decline in traditional Mediterranean

⁵¹⁸ Alison Games, *The Web of Empire*.

⁵¹⁹ Wheeler, *Treatise*, p. 60.

commercial powers, notably Venice and Barcelona.⁵²⁰ There was a highly aggressive and successful policy of interloping in Venetian markets by English traders allied with Greek producers.⁵²¹ Robert Brenner refers to progress in Mediterranean markets as a ‘commercial revolution’ that occurred in London; moreover it was a revolution that was furthered by the support of the state, including military, diplomatic support, and monopolisation privileges.⁵²² Old English trades - predominantly cloth - are patronised and encouraged with *new* trade licensing and monopolisation to expand, although details are scarce at this early time. The royal treasury also benefited through ‘taxation’ and regulation of this very broad process from this time. Licences provided assurances and protection to adventurers seeking new markets, especially in the Mediterranean, encouraging exploration and investment in those new economic areas. No longer did the monarchy rely on a closeted council of merchants with a somewhat fixed capital pool based on staple trades such as wool and tin, and sought instead to grow and measure a more national economy, employing complicated accounts and rules to regulate and tax this larger market and its expansion. This enlarged economy quickly required superior accounting forms, most obviously the ‘original books’ system introduced in 1565. However, from Miles’ point of view, this ‘improvement’ resulted in London’s hegemony in trade: the monarch encouraged the cloth trade of the Merchants Adventurers, whilst keeping their trade in view in London. But this state support came with the heavy hand of new controls that, it was said by Miles, choked off older trade routes and the ‘out ports’.

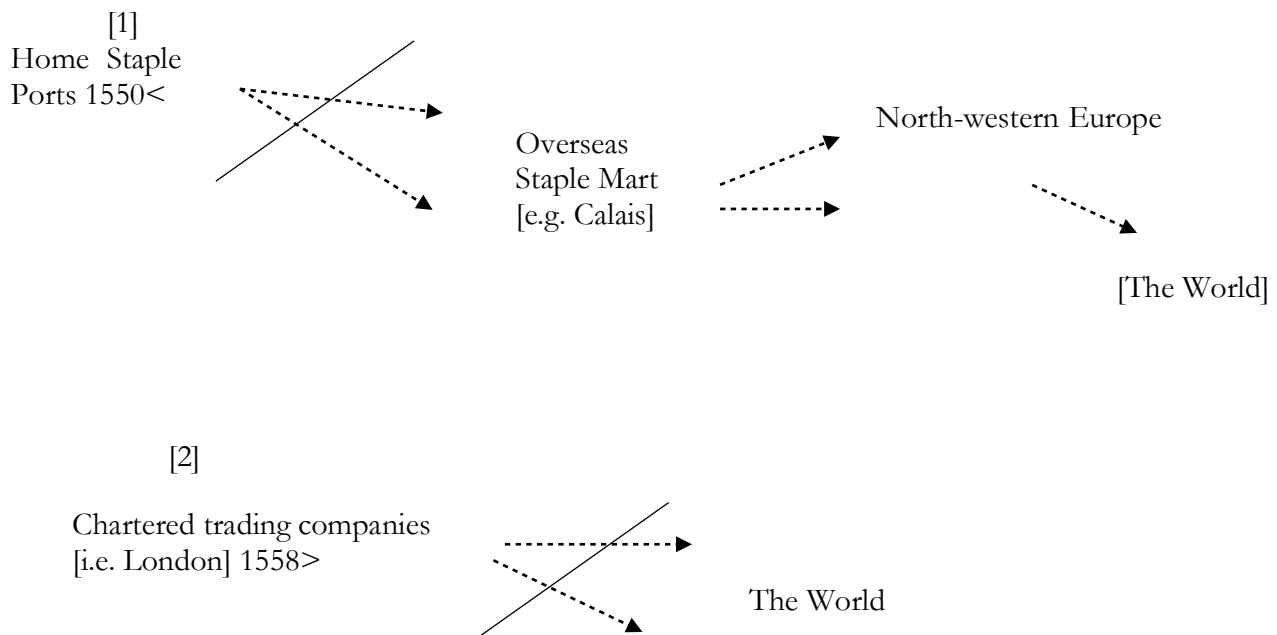
This transformative regulation and economy indicates the problem of relying on royal customs accounts that can only give the perspective of the crown, whose policy alters dramatically in time, but also faced by ‘competing’ authorities in England. Of course, it is not only that the crown encouraged and prohibited trades, but it is also only recorded those trades that it was actively involved with through specific customs rights and taxation. The schema presented here only concerns trade volumes over which the monarchy had powers; it has been shown above that the major denizen clothing exports went largely unrecorded until 1558, in any case.

⁵²⁰ This expansion of trade during this period has been the subject of numerous studies, but is a notoriously difficult event to measure, Ralph Davis, *English Overseas Trade, 1500-1700*, (London, 1973). For example, Henry Pirenne’s theory that new cloth materials manufactures in England, first described by him as the ‘new draperies’, superseded old staple trades in cloth and wool, thus creating a modern and “free” economy, has been challenged as being an artificial change by John Munro [in his, ‘The Origins of the English “New Draperies”’: The Resurrection of an Old Flemish Industry, 1270-1570’, in N.B. Harte (ed.), *The New Draperies in the Low Countries and England, 1300-1800*, (Oxford, 1997). It seems that the ‘new draperies’ were really not so new. Other reasons may explain the rise of England’s clothing industry from the 1550. My feeling is that the monarchy, monopolies, and recording mechanisms described here played a great part in this story, as the crown actively promoted cloth over raw wool through company charters from the 1550s.

⁵²¹ Maria Fusaro, *Una Passa, Una Guerra Commerciale tra Venezia e L’Inghilterra, (1540-1640)*, (Venice, 1996).

⁵²² Robert Brenner, *Merchants and Revolution: Commercial Change, Political Conflict, and London's Overseas Traders, 1550-1653*, (Cambridge, 1993), p. 33/ 47.

Change from wool [1] to cloth [2] in Tudor political-economy c. 1558



Those who wrote to defend *against* Miles' charge that the new monopolies were hurting the "out-ports" attacked the poor reputation of the local customers who in practice enforced the staple regime. Fraud and official failure played their part in the debate around these changes. It was argued that local customhouses, governed by the staple laws before 1558 had lost credibility due to a fundamental deficit in trust exemplified by the defrauding and embezzling of revenues. This is demonstrated in an economic treatise published by the Merchants Adventures in 1601. This first established the natural and ancient privileges of the Company, probably in answer to the charge of their unnatural existence and novelty. Second, the good 'order' the trade in woollen-cloth was governed by their management was expounded.⁵²³ There is something reminiscent in this self-governance and state partnership of the 'company-state', a moniker given to the East India Company, which financed Parliament whilst governing directly its own customs taxation, economic regulation, local diplomacy and wars, Indian colonisation, and the protection of its monopoly.⁵²⁴ The Adventurers were growing the critical English cloth trade, and consequently also the revenues derived from the new royal imposts. It was argued that the Company managed the crown's 'customs' (imposts) well by directly controlling the cloth trade at home and abroad, as checks could be carried out easily, aiding the 'Queen's officers'

⁵²³ I have not had an opportunity to search for the original charter, nor to establish the repercussions of the move of the staple to Bruges in 1558-9. This move immediately preceded the chartering and taxation of the cloth trade, which was then monopolised and governed by the Merchant Adventurers.

⁵²⁴ Stern, Philip, *The Company State, Corporate Sovereignty and the Early Modern Foundations of the British Empire in India*, (Oxford, 2011).

who collected the revenues from the company. The author, Wheeler mentions the ‘Imposition’ that had been levied by the Adventurers and funded the regime that upheld the rights of both crown and corporation.⁵²⁵ By contrast, it is said that in times past, the local customers who were central to the operation of local staple regimes, managed the customs on cloth, only levied on foreign merchants before 1558, deceitfully: ‘the Stranger shipping his cloth and other Commodities in covert manner, hugger-mugger, and at obscure ports, have more advantage, and means to defraud her Majesty of her duties and rights’.⁵²⁶ The fear of fraud and corruption are, as ever, employed strategically by this author.

Controversy followed where powerful officers were from 1570 granted monopolies over the collection of customs taxation. These lessees were seen as falsely deriving ‘privy’ or private profit over and above the national community, and the sense that these commonwealth duties were also stolen and abused only added to this feeling. Selfish benefits derived by customers, especially if this enrichment involved cheating, possessed similarities to controversies about the infamous Elizabethan ‘patents’ introduced at this time. These ‘monopolies’ damaged the natural right of all who were subsequently excluded from various crafts, trades and industries increasingly cartelised by royal patents.⁵²⁷ Thomas Miles seems to have associated grants to the customs farmers with the patents of monopoly distributed to new corporations. Economic resources should serve the commonwealth, but they were instead presented as being parcelled out to the highest bidder. The right to collect customs was not something understood as a right of all in society, but where customs were stolen, this was increasingly perceived as being a theft both from the queen, and that general moral community, typically described as the commonwealth. If farmers, safe in their monopolies, abused their positions, they were also responsible for the diminution of this monarchical form of “public taxation”. As Thomas Miles put it in 1599: ‘Customs are the Prince’s public Duties.’⁵²⁸

Miles provides the clearest example of this public and view based on civic humanism, which blends easily the issues of royal patenting of individuals and corporations in return for money, and the partitioning of customs rights to individuals such as Smith and Walsingham, et al. For Miles, customs and overseas trade were one large public economy (‘oeconomy’) - what we might call a political economy. As he puts it: ‘Customs follow traffic, as the effect doth the cause’. At this time the body politic was indeed whole and indivisible. ‘Traffic’ of trade flowed in and out of the body politic through its ports. This is why Miles and others repeatedly used ‘private’ as a description of acts done

⁵²⁵ John Wheeler, *A Treatise of Commerce*, p. 60.

⁵²⁶ *Ibid.*

⁵²⁷ Sacks, ‘Private Profit’, in Schochet (ed.), *Law*.

⁵²⁸ Miles, *Customer’s Apology*, 1599.

that corrupted the queen's and thus everybody's customs. Evil, un-virtuous practices and attitudes privatised public profits from trade and taxation, creating political corruption based on the idea of the natural community.

Trust and fraud loomed large in this discourse, and Miles defends local officers on the frontispiece of his 1599 publication against 'informers of all sorts, and their injurious complaints against the honest reputation of collectors, especially of the out-ports'. We need to turn to the published defence produced by a Merchant Adventurer, John Wheeler to see that much of the information given against local officers, unmentioned by Miles, was of the sort we have discussed in this dissertation: i.e. their perceived untrustworthiness.⁵²⁹ By removing much of their powers, the Privy Council had cartelised the cloth trade using their chosen men and the Society of Merchants Adventurers of London; in much the same way as earlier kings had done using the staple and merchant councils.⁵³⁰ There is a difference in scale between this medieval economy and that of the Elizabethan epoch. In the latter, the customs and overseas trade were concentrated in a few hands from the 1570s; whereas staple ports governed customs before, now a few men governed entire collections of ports. Such a concentration allowed for a focussing of complaints of deceit and cheating, which we argued above earlier grew from the perspective of the state where that institution introduced specific accounting and regulative materials to augment its customs.

During the times of staples this kind of a public 'discourse of corruption' could not have existed, as the governance of trade was too confined within "vaulted" trade guilds and councils. Government and regulation of trade was also extremely small relative to the early modern period, and continued behind doors very much closed to outsiders. Whereas Miles' 'public good' might have been better protected by the staple system, the staple also limited public participation in trade and issues of its taxation. Besides, real taxation on overseas trade only began with the impositions of 1558 in England, and before the 'customs' paid to the crown featured this guild-crown political economy. With the simultaneous granting of monopolies of overseas trade and taxation, with that taxation already vastly augmented, the discourse of corruption, it appears, entered a new level.

Protecting, ensuring and enforcing the accuracy of information motivated the Elizabethan royal customs administration, which we describe above as juridical in form. It was especially designed to punish transgressions of the new laws governing the customs. The need for credit and the difficulty of administration resulted in the leasing of the customs. With a clear agency structure, this is in essence a return to a medieval status quo, but for the critical additions of the new taxation and apparatus,

⁵²⁹ Wheeler, *Treatise of Commerce*.

⁵³⁰ Ogilvie, *Institutions and European Trade*.

surrounding infrastructural power, and the monopolisation of tax collection in a few hands. There was controversy where leases were given over to prominent persons, echoing the unpopularity of monopolies generally. The power of the monopolies is more tied with the customs and regulation than has been hitherto appreciated. Miles points to this power, and the Merchant Adventures defended against his charges. Whereas staple port regimes farmed customs, and indeed regulated the economy in practice, now a few great men did, directly employing the prerogative powers of the crown. Whilst improving revenues the farmers created a new layer of agency that introduced new levels of mistrust. This created serious "corruption" of royal patronage in the opinion of some, as will be shown now. This was part of a fear of political corruption that amounted to a 'humanist obsession' for contemporaries.⁵³¹

⁵³¹ Bruce Buchan & Lisa Hill, *An Intellectual History of Political Corruption*, (Basingstoke, 2014), pp. 101.

Corruptions and Consequences

The Changing Face of Customs “Corruption” [Later Fraud Practices]

In this section we aim to provide an account of the new customs, and the allegations of their abuse within the growing English ‘placeless economy’ of wholesale merchants trading with the continent. With the development of this economy, based on new privileges given over to trading companies and the corollary of more complex customs taxes, corruption tales seem to also develop in scale.

In 1585 William Packer, an English cloth merchant dealing with the Merchants Adventurers in Continental Europe and erstwhile ‘officer’ to the Duke of Alba of Spain, wrote a manuscript ‘discourse’ on customs fraud that now survives in Burghley’s papers.⁵³² Like Matthew Hales’ and Thomas Miles’ manuscripts this was written to be circulated amongst Privy Councillors as a ‘privileged’ ‘scribal publication’, an ‘ideologically charged’ text intended for closed circle of governors replete with fashionable humanism, humour and not a little cynicism.⁵³³ He recalls an occasion where in the presence of a merchant of Antwerp, named as Harman, he witnessed first hand how the ‘old counsel the young’ how to abuse the ‘Prince’s revenue’. Packer tells how he ‘bridled his tongue’ in order that he might witness better Harman’s boasting and lessons. Harman, a wealthy Antwerp merchant, once lived in London in ‘Summers Quay’ where he boasted that he alone, and through his ‘friendship’ with London’s ‘deceitful officers’ saved at least 9000 pounds in duties for imported luxury items brought into England during his years trading from the capital. Harman’s ‘sleights’ when bringing in luxury wares was done with more ‘shifting’ than, Packer had ‘fingers on my hands, or toes on my feet’. Outraged, Packer goes on to assure the reader that he soon chided Harman: ‘you should, Master Harman rather kept that information to yourself than to wish these young persons to follow your steps by ministering unto them your subtle craft and deceit.’ Packer ministers to his readers: ‘there is nothing more necessary in a commonwealth than that officers be trusty and diligent’. Yet, according to him, in the Tudor customs: ‘What true subject living, knowing, & now daily seeing, the manifest & express robberies perpetrated & done [against the] Prince [Elizabeth I].’ Packer’s diagnosis focuses on the ‘neediness’, or insolvency of customers who were prone to accepting bribes, but also a culture of

⁵³² Lansdowne Collection, Vol. 41, f.59, ‘William Packer’s Discourse Of Frauds...’ (1584): William Packer’s discourse is a large manuscript of around 20,000 words written for Burghley and others of the Privy Council. Packer goes on to narrate humorous fictional voyages and dealings between merchants, which portray fraud and such cunning as a particular niche of the English merchant abroad. Like Thomas Miles’ printed publications, it evidently aimed to instigate reform of the customs framed in a humanist’s vision of the ‘prince’ and the English Commonwealth. These texts were not printed, but communicated directly to privy councillors as problems requiring rectification. Although unprinted, such manuscripts could be copied and circulated.

⁵³³ For ‘privileged’, elite scribal publication within English governing circles, see Love, *The Culture and Commerce of Texts*, p. 177-8.

‘sleights and shifting’, and of deceitful working, and fraudulent accounting practices in the customhouses. With the use of ‘prince’ we are introduced to the use of humanist ideals in this context, and the Ciceronian public service principal was fused with that of kingship theory that placed Elizabeth Tudor at the head of Packer’s corrupted public body.

Of course, if corruption were to be successfully practiced within an ostensibly prescriptive regime such as the Elizabethan customs, ‘sleights and shifting’ would be required. Subtlety and craft militated against another tax system, which provides an interesting comparison to the Elizabethan customs. Clever practices enabled the corruption of the *Abbondanza* system of civic grain storage in 1740s Florence, where grain-silo managers and officers, often drawn from ruling Florentine families, siphoned quantities of grain and sales proceeds over long periods, supplementing expensive urban lifestyles. According to Jean-Claude Waquet this was ‘just one of many cases of embezzlement’ in Florence at this time. Grain storage fraud involved coteries of clerks and overseers, who often related to one another, embezzled coin and grain, and altered accounts.⁵³⁴ With the coming of a new ruler in Marie and Francis Stephan of the House of Hapsburg-Lorraine in 1737, and their governor of Florence Count Richecourt, the ‘evil’ of Florentines’ ‘cunning’ in such affairs was reported back assiduously to the Emperor, this fuelled by the common perception of Florentines as an especially duplicitous people. From this period, with the new rulers of Florence bringing energy and a different point of view, “corruption” became a political issue, thus apparently producing much of the Florentine sources Waquet employed. Old and powerful Florentine families soon became the target of an exogenous powerful moral campaigns instigated by strangers against local practices. It was said that very few, if any, Florentines would desire to inform about the perpetrators, especially if they were of superior social standing.

Waquet includes in his monograph examples of corrupt practices from a variety of different times, and considers the reality that within some institutions an individual enriches himself by embezzlement he can be simply seen as a ‘clever fellow’, someone who may be good to know. Conversely, those in the US police forces who follow rules too assiduously are seen often as very bad fellows.⁵³⁵ Akhil Gupta shows that in Indian land registry offices, the problem for those required to gift informal fees was not the fact of having to do so, those ‘bribes’ making the difference between things being done quickly or not, but the difficulty the uninitiated had in assessing the appropriate manners or sum, or in other words how to partake in “corruption”.⁵³⁶ Some scholars and writers argue for the

⁵³⁴ Linda McCall (trans.), Jean-Claude Waquet, *Corruption: Ethics and Power in Florence, 1600-1770*, (Pennsylvania, 1991).

⁵³⁵ Waquet, *Corruption*, p. 8.

⁵³⁶ Akhil Gupta, ‘Narrating the State of Corruption’, in, Haller & Shore, *Corruption*, pp. 177-83.

‘saving grace of corruption’ as an antidote to obstructive governance.⁵³⁷ This is to say, when studying the practices of “corruption” as a common activity conducted beyond the law, a range of attitudes might be considered. Packer’s relation of Harman’s lesson given to ‘the young’ apprentices, could tell us how, with the right knowledge so many of Elizabeth’s subjects might on occasion partake [in what at times might have been necessary] behaviour that would allow trade to be continued and livelihoods maintained.⁵³⁸

Returning to the view from above, the appearance of corruption in the customs had changed by the 1590s from being a secretive hidden problem of “vaulted” customhouse spaces, and coteries of customs men, such as Bird’s circle, selected for special scrutiny, into something broader, judging from the sources from this later period. The Elizabethan chronicler and topographer William Camden, in his *History* published after his death in Leiden and finally in English in 1627, is scathing of the customs farmers and officers of Queen Elizabeth I:

*Those who had the Charge of Customs and Imposts, by whose Avarice many things were under-hand embezzled, and through whose Negligence the just Dues were not exacted...[they were like] Horse-leeches that suck themselves fat upon the Goods of the Commonwealth whilst the poor Treasury waxed lean and was exhausted...*⁵³⁹

Writing in 1615, Sir Walter Raleigh darkly alleged in his *Prerogative of Parliaments in England* that Elizabethan Privy Councillors Burghley, Leicester and Walsingham were ‘all three pensioners’ of Thomas “customer” Smith.⁵⁴⁰ With hindsight, the earliest histories of Gloriana England pointed the proverbial finger at major Court and London commercial grandees for ‘corrupting’ of the royal customs revenues. Ultimately they fingered the clever fellows who abused ‘public’ resources. During the reign of Elizabeth I, manuscript discourses were written that aimed to attract the attention of the Privy Council, and even the Queen personally.

Just over thirty years after the implementation of the port books, in 1601 the exchequer administered twelve questions concerning London’s customs and customers to one witness.⁵⁴¹ Over

⁵³⁷ See references in, Jordan, ‘Anti Corruption Campaigns’.

⁵³⁸ Jones suggests that with prohibitive licences, rising taxation and wartime embargoes, smuggling would have been essential for many unemployed traders and seamen, Jones 2013.

⁵³⁹ William Camden, *The History Of The Most Renowned And Victorious Princess Elizabeth, Late Queen Of England*, (London, 1688), pp. 439-40, quoted from: Howell A. Lloyd, ‘Camden, Camarden, and the Customs’, *The English Historical Review*, 85, (Oct., 1970), pp. 776-787, p. 777.

⁵⁴⁰ *Ibid.*

⁵⁴¹ E 133/10/1487, ‘The complaint of the Tuckers’, 1601: running at around 10,000 words this is one of the more detailed depositions featuring complex accounts from multiple witnesses of frauds perpetrated by ‘the tuckers’. The witnesses interviewed were customhouse Searchers unhappy about their treatment at the hands of the Lord Admiral, who they said

this period, we travel a long way from more rudimentary questions exhibited around William Benson's personal accounting preferences in 1564 in Newcastle, and William Bird's insertions of his own certificates in the new customs books. Instead we are confronted with a chaotic scene in the port of London as painted by the deponents in surviving records. The scripted questions administered to various individuals sought information about bribes, the cost for forged port books and "cockets", re-embzzled customs-house seizures, seizures forcibly reclaimed by merchants with support of the Lord Admiral, smuggled jewels and ordnance, false accounting, and the throwing overboard of prying customs searchers from ships. This anarchy occurring in London, a city said to be under reasonably effective royal oversight. In his study of a King's Lynn merchant and mayor Francis Shaxton, N.J. Williams concluded that evasion was so extensive that the port books of smaller out ports could not be trusted. He bases his analysis on depositions concerning Shaxton. London, however, has always assumed to be closely governed when it came to the customs.⁵⁴²

In this hearing, one recurrent theme was whether in light of the troubles, and through reform, it might be possible to increase the customs revenue by more than £10,000 per year in London. Abuses could not be eradicated, but might be reduced to increase revenues, in this case by what was roughly one-eighth of total royal customs revenue, which in the 1590s was roughly £80,000 p.a..⁵⁴³ In response to this question that seems to have been a leading one, a customs searcher turned witness named Gilbert Wilkinson, reckoned that the evasion he was aware of would easily cover £10,000. To illustrate the potential losses, he describes in detail how one falsified certificate for 38,000 'lings'⁵⁴⁴ at London's customhouse led to a £1940 loss to the exchequer in one afternoon. He estimated, and it was an assertion made elsewhere, that only around one half of London's trade was recorded in the customs accounts at this time.

This hearing features a number of deponents who implicated the Lord Admiral and William Carmarthen, who at the time leased Custom House Quay. Carmarthen was said to have enabled the fraud concerning lings, but also took bribes regularly to enable goods to pass his quay custom free. One deponent stated that on 'his conscience...the surveyor, the comptroller, and searcher ('Robinson')

forced the return of seized cargoes to the Tuckers, and even imprisoned one searcher for three weeks as a result of his refusal to do so.

⁵⁴² Williams did not evidently explore the many exchequer depositions originating from London. These detail similar problems to those found in King's Lynn, and despite the capital's proximity to the royal seat of power. Judging by the geographical spread of surviving exchequer depositions, there is no reason to assume that for contemporary exchequer commissioners, at least, London was a port of less interest with regard to customs evasion. Of course, information could be concealed almost as easily in London as goods were increasingly concealed on paper, not only physically. Williams, N.J., 'Francis Shaxton and the Elizabethan port books.' *Economic History Review*, 66, (1951), 387-95.

⁵⁴³ Elton, *The Tudor Constitution*, pp. 47-8.

⁵⁴⁴ A large white fish, once common to the British Isles

of the Port of London have each of them taken a hundred bribes for concealment of custom at the least'. This sizeable accusation Carmarthen is interesting given that he was confederated with Oliver Daubeney in his investigation into the frauds of William Colshil.⁵⁴⁵ This seems to indicate that accusations of this type were employed to hurt rivals and advance oneself in the profitable world of the customs, but as they likely built up a persona of someone who acted in the best interests of the Queen. Accusations were flying around the customs. The Lord Admiral was said to have used his authority to reclaim seized goods of friendly merchants. In around 1601, evidence given at the exchequer Court has the Admiral assisting French merchants bringing cloth out of London. After a bark from Rouen and its master Marice le Fevar was seized and its goods stored 'in Her Majesty's storehouse' for appraisal, the Admiral was said to have 'sent his letter' to command the seizers to 'take thirty pounds', and provide false warrants to allow the exported cloth to leave. After refusing, perhaps because the seizure was worth 200 pounds to the searchers, the Admiral had the deponent incarcerated 'to the marshal-cell...where he remained for a long time'. Here the complaint was suing for expenses incurred, including the loss of another seizure of woad, and twenty pounds spent during the searcher's incarceration. No request is made to obtain legal redress against the Admiral, or anyone else. This is because the exchequer court was actually a civil-claims court used as such by such customs men and officers generally to sue usually for financial claims based on 'equity', the flexible legal code that depended on the equitable judgement of the judiciary. It was thus important that stories of injustice were affecting, and persuading to this audience. In other courts, redress was sought from the Queen, as was the case with a Bristol customs clerk petitioning the Westminster court known as the Star Chamber, held in private, which traditionally heard cases brought against powerful people in the localities.

Thomas Watkins

This forty-page petition was addressed to the royal court of Star Chamber and was written in the late 1590s by a draper, recently a clerk of the city's customhouse, and a man in desperate circumstances. It implicates Bristol's customers and 'the best of the city' in a range of frauds and in his imprisonment for a fabricated debt to a Bristol customer.⁵⁴⁶ The frauds described featured both the post-facto altering and chronic prior under-declaration of cargoes by the customers, who in league with Bristol merchants also embezzled visiting foreign merchants bonds 'of employment'.⁵⁴⁷ The accused were said to inflate

⁵⁴⁵ Lloyd, 'Camden', in *The English Historical Review*, p. 782.

⁵⁴⁶ Watkins' two petitions were evidently removed from the records of the royal court known as the Star Chamber and stored in the *State Papers*, now as SP/12/267/39 (1598) & SPD 12/274/57 (1600). This indicates that Watkins' information was actively distributed amongst privy councillors as an item of significance.

⁵⁴⁷ Money from local sales was to be 'employed' on local goods, in part to prevent the export or 'bleeding' of English precious metals abroad.

fees levied on foreigners' visits. The fraudulent practices are elaborated to a great degree, and they are complex, involving many individuals. A series of feigns are detailed that ensured that customs dues for a shipment of Spanish sweet wine went unpaid. In this example, in order to evade a Spanish trade embargo, all twenty-four 'tuns'⁵⁴⁸ went under the guise of French produce; then, to stay below the customs threshold, the customers issued a false 'bill of entry' for nineteen tuns;⁵⁴⁹ after, by the stroke of the pen, the customer assigned ten of these into the custody of a Bristol merchant who was entirely exempt from 'prisage', leaving just nine out of the original twenty-four tuns accounted for. The wine imports now came in at just below the lower tax-bracket in the accounts, with the net result of a £30-40 saving for the vintners involved - with possible deductions for bribes or other favours for the customers - or perhaps not if they were trading themselves on that voyage and so benefited directly from the deception.⁵⁵⁰

This example of a 'cunning sleight' originates from two petitions written by Thomas Watkins of Bristol, in 1598 and then in 1600.⁵⁵¹ These were both directed primarily against John Dowel, a Bristol customs officer, connected with the city merchant oligarchy. In the petitions, Watkins states that he owned a shop in which he is likely to have operated as a draper until 1594, when he became a clerk for Bristol customer John Dowel. Dowel, according to letters of recommendation from William Hubert the previous Customer for imports in Bristol, took up his post previously in 1593. By 1597 a dispute had arisen between Watkins and Dowel, which according to Watkins arose from Dowel's various improprieties in the keeping of customs accounts. As a result of this dispute and the alleged machinations of Dowel, Watkins was imprisoned, from where he produced two petitions sent to a court then known as the Star Chamber, first in 1598 and then in 1600.

In the first section of the 1598 document, Watkins recounts and labours the circumstances surrounding his debt of thirty pounds owed to Dowel, for which he was imprisoned, at the time of writing, as a debtor. This was thus a tale spun to obtain redress against the injustice of his imprisonment for a personal debt. He recounts money Watkins had paid to Dowel during this period of employment, stating that he always paid '[money] to himself or to some other for him' for routine customs business. Watkins emphasises the fact that Dowel would not allow him to keep hold of customs account books, or give him 'quittance for' such payments. Consequently he states that he

⁵⁴⁸ The 'tun' was an old English unit equivalent to about 954 litres, almost a cubic metre.

⁵⁴⁹ The medieval 'prisage' volume threshold was either ten or twenty liquid tuns per vessel.

⁵⁵⁰ To put this sum into perspective, an English village parson or skilled craftsman might expect £15 per annum as wages. Thomas Watkins, the author of this complaint, kept the 'prisage' accounts, so his account would have been considered reasonably reliable.

⁵⁵¹ The following two records from: Oliver Buxton-Dunn, 'The petitions of Thomas Watkins against customer John Dowle, 1598 - 1600', (Unpublished B.A. thesis, University of Bristol, 2006).

suspected some ‘cunning dealing’, whereby Dowel would be able to ‘hurt’ him in the event of controversy. Without proof that Watkins had paid certain sums, Dowel could have conceivably claimed that these sums were never paid at all. And this he claims to have transpired in the case of a payment of thirty pounds, paid on Dowel’s behalf to various people. Watkins goes on to claim that Dowel forced him to: ‘confess [he] owed him £30 and [promise] to pay it [or] he would sue for all’.⁵⁵² Watkins claims that rather than owing Dowel £30, Dowel in fact owed him £75, which he was forced to pay Dowel under the threat of violence. Watkins asserts that by forcing him to pay the £75, and retaining this outstanding fee, Dowel ‘impoverished’ Watkins: ‘which he hath done to the intent to undo me and because I should not have any means to wage law with him’. In essence Watkins alleges a two-fold conspiracy to have him imprisoned. Firstly, his financial ability to pay Dowel or defend himself in court as a debtor was removed, secondly, the debt of £30 fabricated to enable prosecution. Watkins implies that: ‘being brought to poverty...[he] should be less able to reveal...to her majesty...Dowel’s sinister and wicked dealings’ in the customs.

From Watkins’ account of the events that led to his imprisonment, the documents subsequently focus on the alleged malpractice of Dowel and others in Bristol. He states in the title of both petitions that he wished to obtain ‘Justice at your honours hands’ by ‘Revealing great abuses offered to her majesties highness by the said customer’. Within the 1598 document there are five main areas of malpractice that he raises: The first concerns extortionate charges for customs services including tabulated examples of inflated fees that Dowel supposedly charged for performing official tasks. He also complains that in collecting the excessive rates from the merchants on behalf of Dowel: ‘all the merchants [turned] against me for the same because he [Dowel] durst not be seen in it himself’. The differential between the actual amounts that were allegedly collected by Dowel to the prescribed legitimate amounts varied from less than a multiple of two for a ‘certificate’, to over six for the ‘entry of every strangers Ship’.

A second area concerned the embezzlement of customs dues by Bristol’s customs house controller and waiters. Watkins loosely claimed that the ‘customer, comptroller and the waiters... doe share her majesties custom and subsidy and divide it amongst themselves’. The controller was the overseer of the customs house, and in part was responsible for ensuring that the customer did not abuse his position. The waiters were responsible for boarding ships upon arrival in order to prevent goods being unloaded before the appropriate customs and fees were paid. Furthermore, Watkins accuses the customs and local merchants of embezzling between £20 and £30 of customs from every ship that arrived from the Mediterranean area.

⁵⁵² All quotations taken from, Buxton-Dunn, *The Petitions*, p. 46-52.

A third accusation is levelled directly at Dowel, whose regular keeping out of ‘entries out of the book and put[ting] them in the half year following’ allowed him to advance loans to local merchants for a 10% return of interest. These ‘entries’ would have been made in an official customs book supplied by the exchequer, and would record a merchant’s vessel, master, and port of origin, alongside a description of the cargo recorded in the margin. 10% was a typical return of interest on such loans at the time. Watkins states that these loans could have regularly been up to £100, this representing a significant portion of crown revenue from Bristol, and significant addition to Dowel’s earnings.

Watkins’ fourth complaint concerns the fraudulent methods by which Dowel and others profited from the issue of ‘bands of employment’, which were bonds or guarantees described elsewhere as a sufficient surety to be taken by the customer or controller to ensure that money earned from the sale of foreign goods was subsequently employed on English commodities, and not exported as coin.⁵⁵³ Watkins asserts that some bonds were kept for up to two years before being ‘discharged’, presumably by the alien merchant’s provision of proof that he had employed his money on English goods. Occasionally a ‘friend’ of the foreign merchant might create a counterfeit ‘bill’ showing that he had employed money correctly, when he had in fact departed with the coin. Watkins states that Dowel likely received up to £3 for his connivance in this fraud.

Perhaps through desperation, Watkins is more forthcoming in his 1600 account in naming many Bristol merchants and aldermen, whom he alleges were involved in the frauds. Within the first eight pages he names well-known local merchants, who in league with the customs house regularly undervalued cargoes in the customs account, significantly reducing their customs liability. William Fleet is mentioned numerous times as a regular offender. Fleet is described as sharing in the profits accrued from the division of customs money as a waiter of the Port. Watkins also refers to a merchant, John Roberts, who served as mayor of Bristol in 1579.⁵⁵⁴ Watkins claims that Roberts conspired with Dowel to divide the custom payment from the importation of six ‘puncheons’ of prunes.⁵⁵⁵ Other complaints include past and future mayors, such as John Barker and John Whitson, both of whom Watkins claims to have been in league with Dowel. Watkins was thus informing on some of the most prominent citizens in Bristol.⁵⁵⁶

⁵⁵³ For this rule, see: William Rastell, *A Collection in English, of the Statutes Now in Force*, (1598), folio 280, part. 26.

⁵⁵⁴ See: Richard Ricart, *Ricart’s Kalendar* (Westminster, 1872), p. 60. This was a chronicle of Bristol that was kept in the sixteenth century.

⁵⁵⁵ ‘Puncheon’: a large cask containing between 75 and 120 gallons.

⁵⁵⁶ An extensive exchequer deposition that investigates such practices in Bristol survives, and would make an interesting comparison to Watkins’ allegations. This deposition also points to the ‘illicit’ behaviour of the most important merchants and aldermen of Bristol: E 133/9/1455, ‘The queen v. John Andrews, customer of the port of Bristol. Concealment of

The 1600 petition also concerns the illicit exportation of victuals and ordnance to Spain. England and Spain were at war at this time and the illicit trading of such goods was highly profitable. Ordinance may have consisted of iron-founded cannon that fetched high prices in Spain due to its heavy wartime demand and low levels of production there. Perversely enough, one has the high probability that west-country merchants, who simultaneously provided ships to the English crown to ensure its latter repulsion, supplied ordinance used by the Spanish Armada.⁵⁵⁷

Physical Coercion

Such depictions provided in petitions, by informants, and in royal court records from English ports has the world of the customs as being dangerous, ruled by merchants who formed ruthless urban oligarchies, a jungle law where violence and political and legal coercion maintained and enforced urban power made up of merchants who governed urban life. Where royal taxes were concerned, routine tricks including accounting frauds and embezzlement by customs men and merchants kept tax liability to a minimum and created opportunity for embezzlement. At least, this is the scene painted by customs house subalterns casually employed, such as customs house clerks and tidewaiters who could fall foul of the customers.

Elsewhere, in London, the seedier side of life for multitudes of newly arrived Elizabethans to the metropolis is thought to have created a 'placeless market', with strains placed on the economy and social fabric of the city with increasing levels of immigration from the countryside.⁵⁵⁸ Amongst apprentices and the indigent, organised rioting occurred, notably against the perceived misrule of the mayoralty and guilds.⁵⁵⁹ South of the Thames, around bear-baiting pits and the Globe Theatre vices included widespread prostitution, pickpockets.⁵⁶⁰ Watkins' and other accounts show that chaotic street-life was a facet of everyday life, even for the merchant elite. And guild violence across Europe, often against 'aliens' infringing on monopoly rights has been described elsewhere.⁵⁶¹ Within guildhalls,

duties on goods shipped at Bristol by John Andrews, William Colson and Mr Jackson, custom house officers of that port.' (Gloucester and Bristol, 1601)

⁵⁵⁷ See: See Croft, P. 'Trading with the enemy, 1585-1604', *Historical Journal*, 32 (1989); for the trade in ordinance more generally see, Carlo Beltrame & Renato Gianni Ridella (eds.), *Sea Ordinance In Venice And Europe Between the 15th and the 17th Century*, (Oxford, 2010).

⁵⁵⁸ The 'placeless market', elaborated in, Jean-Christophe Agnew, *Worlds Apart: The Market and the Theatre in Anglo-American Thought, 1550-1700*, (Cambridge, 1986).

⁵⁵⁹ Archer, *The Pursuit of Stability: Social Relations in Elizabethan London*, pp. 1-3.

⁵⁶⁰ Gamini Salgado, *The Elizabethan Underworld*, (Stroud, 1977).

⁵⁶¹ Ogilvie, *Institutions and European Trade*, pp. 124/129. For violence between Italian and local traders in London and Southampton, see Alwyn Ruddock, 'London Capitalists and the decline of Southampton in the early Tudor period', *Economic History Review*, Vol. 2, No. 2 (1949), pp. 137-151.

threatening and rude behaviour was a common point of concern.⁵⁶² Violence weighed heavily on the minds of legislators also drafting rules for customs. Later in the seventeenth century, an Act of Parliament preamble states that officers might themselves be the object of violence or its constant threat:

*And whereas of late some of the persons appointed by his majesty for managing the customs, and the officers of the customs, and theirs have been hindered affronted, abused, beaten, and wounded to the hazard of their lives, in the due execution of their several trusts and services in their respective places, by armed companies and multitudes of men, and Goods prohibited and un-customed, have by force and violence as well by land as by water been forcibly carried and conveyed away...*⁵⁶³

In the last sentence, it is indicated that violence might be organised, even employed by secretive parties at this time: *those...*[who set] the offender on work [were] to be pursued by court'. The resort to violence indicates the high-stakes of overseas commerce. Ships' crews and others with shared interests in a cargo may have preferred to fight rather to lose fortunes and be subjected to the mercy of searchers. Seizures and fines were ruinous, and imprisonment common in dangerously unhealthy prisons. In one exchequer deposition from 1601 one witness complained how he and a fellow 'seizer' of a cargo of twenty-six tons of export beer in London were badly beaten and forcibly ejected after the master and 'four or five men' returned to find them aboard his vessel.⁵⁶⁴ Seizure was attempted as only six tons of beer had been accounted for, and 'great store of money and other prohibited commodities' was hidden in the boat. The deponent alleges that the master had previously gone to the official searcher, named Robinson to seek advice and help after hearing of the seizure. Robinson was said to have recommended that the master should simply kill the two troublesome men, prompting the assault: 'So by great force & violence the said boat & goods were rescued'. The deponents sought justice with the barons of the exchequer thereafter, who sent messengers to the river blockhouse of Gravesend to stop the boat. But it was said Robinson had already provided his 'letter' for the searchers there, who then let the boat sail for sea. Such letters were obviously confusing, arriving at different times, and from competing authorities.

Norbert Elias believed that renaissance cultural learning enabled the individual to manage violent tendencies of the general 'ferocity' of life in medieval times. Much like how families learned to use cutlery in the Renaissance, a 'civilising process' tempered violent passions. This view has been

⁵⁶² Ward, *Metropolitan Communities*.

⁵⁶³ Charles Carkesse (ed.), *The Act of Tonnage and Poundage and Book of Rates*, (London, 1684).

⁵⁶⁴ 'The complaint of the tuckers', 1601.

revised, as violence was in fact commonly premeditated rather than passionate or ‘uncivilised’. A fact of life, it was a tool used to uphold family honour, for example in early modern France where mothers would vow that unborn sons would take brutal vengeance on the murderer of a father. Much of this was legally forgivable, even honourable, and pardons were regularly given in such cases where family honour was concerned. Inter-personal violence was especially an aspect of kin relations in the sixteenth century.⁵⁶⁵ Violence could be a calculated method of fulfilling “rational” objectives. This seems to reflect what we find in the accusation against customers who were said to resort of violent and threatening behaviour to silence subordinates. The scenes portrayed by Watkins would not have been exceptional, and would have been entirely believable, and further they emphasised the injustice experienced by the petitioner, but also make the accounts of fraud that aligned with the ‘evil’ nature of the customers.

In our period, localised accusations of violence arrived with the Privy Council and the royal courts. At this earlier point complainants typically narrate the violence and coercion used against those who fallen foul of the customers. In his plea against Bristol’s customary in 1598, Thomas Watkins accused his previous employer, customer John Dowel, of assaulting him in Corn Street in Bristol, when: ‘(Dowel) stroke me calling me a rogue and villain and then he drawing his poniard (a long dagger) ran after me’. On another occasion when on his sickbed at home, Dowel entered to further threaten Watkins. Dowel’s ‘man’ Thomas Yerburie was apparently present and Watkins states that he was compelled to ‘(draw) him away, or else surely he would have killed me’. In London, during a trial of William Bird similar accusations of violence are related. During his investigation, the patented ‘commissioner’ Oliver Daubeney employed a fellow brewer, apparently known to Burghley, and assured as a ‘very honest man’, to hire another man to act as a tidewaiter to help find concealed beer in London.⁵⁶⁶ Subsequent checks carried out by the waiter aboard another ship [checking the work of a searcher of beer shipments - named ‘Cutric’ in Burghley’s later annotation] revealed eighteen tons of concealed beer concealed on one unnamed vessel. Consequently the ‘searchers’ are accused of breaking the waiters boat and ‘head’ on the riverside within days. More sinister still the waiter was bribed [described as ‘fed’] by the searchers and ‘Hollanders’ [Dutch merchants] to keep quiet. Violence does seem to feature in accounts by those further down the customs hierarchy in sources that narrate coercion by the customers. Men looking for casual work such as ‘tide-waiting’ were selected daily for tasks by the customers early every morning in the mid-sixteenth century.⁵⁶⁷ In the case of the trial

⁵⁶⁵ Michel Nassiet, ‘Vengeance in sixteenth- and seventeenth-century France’, in, Stuart Carol (ed.), *Cultures of Violence: Interpersonal Violence in Historical Perspective*, (Basingstoke, 2007), p. 117-18.

⁵⁶⁶ Oliver Buxton-Dunn, ‘London’s merchant-smugglers, ‘concealments’ in the customs books, and the reaction of Elizabethan government’. (Unpublished M.Phil dissertation, Univ. of Cambridge, 2010), p. 13.

⁵⁶⁷ Anon. *The Modern Practice*.

outcome concerning William Bird, the customs-clerk was blamed for Bird's accounting errors by the Mercer's Court, and fined £20. We also have the case of Watkins, who also had to be careful, being likewise vulnerable to violent or threatening coercion. Violent encounters are in the end used to dress the larger accounts of dishonour that feature accounting and other frauds often recounted by subalterns and enemies of powerful customers. When petitioning the crown tales of violence and fraud were vendible in accusations as in theory, the amelioration of malpractices would also directly benefit the crown whilst appealing to the traditional royal role of arbitration. The deal appears to have been by the naming of local economic potentates, along with how much and how they cheated the customs; in return the crown was to aid the petitioner in his plight, or in his or her improvement scheme. Supporting this interpretation, the information provided by the imprisoned customs clerk, Thomas Watkins, originates in the Westminster Star Chamber, a private-session court used historically by kings and locals alike to combat dangerous local interests. It should be noted that Watkins' petition ended up stored in the *state papers* indicates that as a document the information was considered of more general interest, enough to be removed from the original records of the Star Chamber into the those of the Private Secretary, Lord Burghley.

Something Corrupted

Perhaps the most prolific corruption petitioner was George Nedham, however. In his petition from around 1571, advanced rhetoric is used to describe the misbehaviour of merchants and officers: 'I declared long since (before 1571-2) the loss and damage...by Corruption of officers and partly by merchants [by smuggling gold and evading customs]...to the private gains of a few greedy persons & to the great Impoverishment of the State'.⁵⁶⁸ For Nedham at least, the significance of the denigration of the customs administration affected a wider Elizabethan State. The use of 'state' in this sense, like "corruption", was unusual. But Nedham was accustomed to using such language elsewhere. His persuasive talents formed an anonymously published treatise addressed 'to the Earls of Friesland'.⁵⁶⁹ This 'scribal publication' was for the eyes and ears of privy councillors, and demonstrates the lofty persuasive prose employed in early European political-economic treatises. With the plans for the customs, Nedham spent much of his energies promoting the Friesian port of Emden over Antwerp as a centre of the English cloth trade.⁵⁷⁰ In his treatise, Nedham argued that Antwerp was unfavourable

⁵⁶⁸ Undated, (c.1571) 'Nedham's Letter' - British library, London, *Lansdowne Papers*, 110/39.

⁵⁶⁹ Attributed to Nedham by historian George D. Ramsay in his, *The Politics Of An Elizabethan Merchant: A Letter To The Earls Of East Friesland*, (Manchester, 1979).

⁵⁷⁰ The English 'nation' overseas deserves more attention by historians. Literature exists for other European trading 'nations' (i.e. *natio*: referring to the birthplace of a person) such as the Portuguese and Spanish Sephardic groups. See recently, Davidken Studnicki-Gizbert, *A Nation Upon The Open Sea: Portugal's Atlantic Diaspora And The Crisis Of The Spanish*

to English interests for reasons that included its tolls, but mainly by its links with Spanish hegemony in the Netherlands - a threat that was bourn out in 1564 with the epoch-defining closure that year of Antwerp to English merchants. The resulting financial chaos spurred Nedham to further advance his arguments at court for settling the cloth export trade at the Friesian port of Emden, in a territory of two brothers who were the 'earls of Friesland'.⁵⁷¹

We should not read the 'Corruption of officers and...merchants' as the corruption of an institution. Nedham is referring to a decay of personal and communal virtues and their affect on the wider common good. In the case of Nedham's rhetoric, such a lack of virtue equated with a lack of fealty to the monarch, the fount of a well-ordered ordered society. In most of the complaint documents used here, it is noticeable that the personal affront to the queen by the corrupt customers and merchants is emphasised more than the transgression of set laws. Generally personal relationships between those involved in the customs and the monarch is also reflected by the sharing of rewards for improvements and seizures in the customs between ruler and "informer"; such communicants from below were not employed, they were rather rewarded, i.e. by a moiety of fines. By the corrupt acts of officers, and later tax-farmers, bad consequences damaged this emergent political entity. The officers were not considered a part of a state, they were rather considered rather as royal 'servants' in the service of the queen whose actions were damaging the monarchical state and the wider good.

The use of the idea of 'state' was emergent during the reign of Elizabeth I.⁵⁷² It was also employed in the context of the corruption of customs by Nedham, who pointed to the negative affects customs corruption held for the Tudor state. State at this point in time referred to the ultimate political authority that coalesced around the monarch and her councils. The Elizabethan state could also relate to the monarch's rights and possessions, i.e. an *estate*, or the status of the monarch's personal and permanent demesne, that which was heritable, and in this way permanent – i.e. static, and normal.⁵⁷³ According to Quentin Skinner, one's personal relationship with that state determined a wider personal bind with the monarchy.⁵⁷⁴ An individual - a "subject" - would be inherited, and populations can be considered as part of the royal *estate*, and thus an English 'natural' community. Customs men possessed

Empire, 1492-1600, (New York, 2007). Elizabethans had comparable European cultural familiarity based on travel, emigration and trade. See, Games *The Web of Empire*.

⁵⁷¹ Ramsay *The Politics of an English Merchant*, esp. Introduction.

⁵⁷² Quentin Skinner, *Visions of Politics: Renaissance Virtues*, Vol. 2/3, (Cambridge, 2002), pp. 368-414.

⁵⁷³ David Harris Sacks, 'The Paradox of Taxation', in Hoffman & Norberg, *Fiscal Crises, Liberty, and Representative Government*, pp. 31-3.

⁵⁷⁴ Quentin Skinner argues that this early 'State' related specifically to the personal status between ruler and subject. He wrote that a modern abstract understanding of the state as an impersonal, 'simpler and more abstract vision of sovereignty' that was independent of the person of the sovereign came with Thomas Hobbes' *De Cive*, first published in 1651; there was a move 'From the state of princes to the person of the state', Skinner 2002 Vol. 2, pp. 368-70.

personal and corporate rights, and personal responsibilities to the monarchical state, but they were not part of a bureaucratic institution; customers and merchants were rather personally bound to the monarch. There was a “dialectic” in late Tudor and Stuart England that witnessed complex debate about the relationship between the absolute right of the monarch and the right of the subject.⁵⁷⁵ In terms of the second, the idea of a wider natural political community was strong. A ‘natural-order theory’ bound extensive Tudor society and the monarchy, and was elaborated in the idea of the English commonwealth. This communal vision of political society overlapped with the hierarchical “order theory”, one that was also connected to a “theory of kingship” that could sometimes portray the monarch as absolute, or divine ruler.⁵⁷⁶ These views were both detracting and self-affirming, and people went to great lengths to reconcile both natural order and monarchical ideas. But in England, community and order theories were variously interdependent until the rupture of the Civil War of the 1640s.⁵⁷⁷

By around 1600 the Tudor State was something that existed above a community-level ideal of governance. For example, in the mind of Walter Raleigh, the state was that entity that made laws, held the power of last appeal, appointed magistrates, and held the power of life and death and the making of war.⁵⁷⁸ Raleigh does not mention taxation in these *Maxims*. And this is because the state did not directly *do* taxation; it rather did it by way of ‘commission’, office farming and other forms of agency. This again comes back to the point of fragmentation of English taxation. The monarchical state’s command of the law meant that the government, or rather enforcement of the fiscal corporeal “nerves”, was achieved through the royal courts - in the case of the customs the Lord Treasurer’s court of exchequer that relied on the evidence of the *original books*. This is why the customs administration should be seen as ‘juridical’ from the point of view of the monarchy. For Nedham and others, by funding the monarch directly customs taxation was intended to prevent other less equitable demands for money, such as unpopular forced loans.

The Tudor state was situated far above the lives of even its servants. Governors according to Bacon’s *Maxims of State* ruled over the community, the ‘frame or set order of a commonwealth’, that formed the body that supported the head - the monarch and their state. The famous original frontispiece to Thomas Hobbes *Leviathan* illustrates this corporeal structure. The commons should not dictate the affairs of state, but on the other hand, historians of the Tudor public sphere show the

⁵⁷⁵ See e.g., Corinne Comstock Weston & Janelle Renfrow Greenberg, *Subjects and Sovereigns: The Grand Controversy Over Legal Sovereignty in Stuart England*, (Cambridge, 1981).

⁵⁷⁶ Sacks, ‘Private profit and public good’, in Schochet (ed.), *Law, Literature, and the Settlement of Regimes*, pp. 121-23.

⁵⁷⁷ *Ibid*, p. 122.

⁵⁷⁸ Quoted by Harris Sacks, in his, ‘The Paradox’, in, *Fiscal Crises*, p. 32.

importance of public opinion in that tempered monarchical power, and the perceived threat of “tyranny” at this time.⁵⁷⁹ This public role we see also in the volunteered ‘advertisements’ for the reforming of the Elizabethan customs system. Indeed England was seen as a monarchical republic, a mixed monarchy of local civil government and the majesty of royal suzerainty. The officers of the customs who managed the rights of the Queen were part of broader community, one that supported a higher State. They could be imagined as the ‘nerves’ of a whole body. Where Nedham writes of the ‘corruption of Her Majesty’s Customs and Subsidies’, the professed outrage about officers and merchants about customs abuses reflect that the customs duties of the monarch were a personal monarchical right, but one that supported the mixed constitution, itself influenced by the English quasi-republican political thought.

We find then a separation where offices were distant agents of the *person* of the monarch, rather than cogs in a *system*. This distinction is vital when understanding the huge changes, for example, that occurred between the rights of Elizabeth I, and the British Civil Service reforms of the 1850s, that removed much problematical personal, private interest problems from rapidly growing global Imperial government. Nedham shows us that an idea was emergent that damage from customs corruption directly damaged the interests of the crown, which consequently indirectly damaged the state and weakened the commonwealth. Nedham portrays the crown as being in innocence forced to raise these unpopular royal forced loans, charges that would be unnecessary if not for the queen's corrupt customers: 'whereby other honest Subjects (merchants) and poor Commons be charged with more payments and loans of money then should need if her highness were answered [correctly for] her Right and duty'.⁵⁸⁰ Indirectly then, damage is wrought on the state, and naturally, the common good, by corrupting officers and merchants. But why, when the taxes defrauded were so novel and indeed unprecedented, was there an existing language and discourse ready to be deployed against the ‘corruptors’? Fortunately for all Elizabethans, there was an imagined community in England that allowed for the perception that even ‘the queen’s’ customs taxation existed for the good of all her subjects.

Historicising Corruption

It is useful to unravel the concept of corruption at this precise moment in history. And it is unwise to treat "corruption" as a thing that is measurable, a noun that can be modelled with a one-dimensional view of a ‘universalising corruption’.⁵⁸¹ To reify what is a fluid concept, one that is relative, and indeed

⁵⁷⁹ See Cust, ‘The Public Man’, in Lake & Pincus [eds.], *The Politics of the Public Sphere*, pp. 116-43.

⁵⁸⁰ Undated, (c.1571) ‘Nedham’s Letter’, to Lord Burghley British library, *Lansdowne Papers*, 110/39.

⁵⁸¹ ‘Universalising discourses’ of corruption, see Haller & Shore (eds.) *Corruption: Anthropological Perspectives*, p. 236.

often biased as representing Western political norms, would be mistake when studying very different historical countries. However, there was an emergent and startling use of the term "corruption" in some sources when describing practitioners of customs evasion, and especially where this corruption affected the whole Elizabethan state, or polity, itself an oblique subject of analysis. Elizabethan corruption allows for a window onto a forming Elizabethan normative parameter around the evasion, and the abuse of trade-taxation by private factions. The use of "corruption" as per the customs 'abuses' will be further historicised here, although the vast historical and sociological literature on the concept will not be considered at length or as a whole. A recent publication assesses much of the literature on early forms of political corruption concisely.⁵⁸² To summarise the relevant literature, historians, sociologists, political scientists, and even anthropologists, have debated whether corruptors in various historical contexts were even aware of being "corrupt".⁵⁸³ Furthermore, whether we can use the term in consideration that there was a much looser perception of corruption in earlier politics.⁵⁸⁴

Arguably there has been a common misapplication of "corruption", which being historicised imprecisely, can suggest that corruption at all times amounted to the same thing. However, in terms of practices, we know, for example, that bribery - 'gifting' - was a difficult act to define as corrupt; the public office itself is extremely difficult to historicise with correct moral behavioural parameters, and until Civil Service exams were introduced in Britain, based on Chinese practice, offices that generated profit were bought, begged and sold, and were avenues to riches for their holders. Much of this activity was acceptable on the whole, and sometimes it was not. Perhaps from our perspective, bribery and sinecures are always corrupt, but this attitude helps little if one wishes to find where such practices affect historical events. The "corruption" of the Elizabethan customs men may have involved practices recognisably corrupt to historians, but looking the other way, the thing or ideal corrupted was specific to its time, but is spotlighted by contemporary views on official misbehaviour, a view based in turn on humanistic principals of public service. On a lower level, we have shown that the customs 'system' corrupted was actually inchoate and not at all bureaucratic. But more broadly the 'thing' ultimately

⁵⁸² Buchan & Hill, *An Intellectual History of Political Corruption*, pp. 101-2.

⁵⁸³ Hurstfield, when considering the copious evidence for widespread malfeasance that on first sight seems wildly "corrupt", simply urges caution, arguing that the term is nebulous, and the concept probably anachronistic, whilst also pointing out the lack of an analytical framework to approach the issue in context: Joel Hurstfield, *Freedom, Corruption, and Government in Elizabethan Government*, (London, 1973), p. 137-41; also: Robert Harding, 'Corruption and the moral boundaries of patronage in the Renaissance', in, G. F. Lytle & S. Orgel (eds.), *Patronage in the Renaissance*, (New Jersey, 1981).

⁵⁸⁴ Maryvonne Genaux, 'Early modern corruption in English and French fields of vision', in, A.J. Johnston & M. Heidenheimer, *Political Corruption: Concepts and Contexts*, (New Jersey, 2002), pp. 107-22. Whilst venality and bribery in France show that the 'system' was criticised, there was however no alternative regime; the studies of O'Gorman and Genaux indicate that there were fundamental structural changes that occurred in the early modern period in this regard. O'Gorman points to the Victorian civil service as a turning point, whereas Genaux focuses on changes in the long eighteenth century, when liberal beliefs in exchange and transaction represented societies increasingly concerned with 'progress', not merely stability, and an emergent functionalist bureaucracy to be improved on its own terms; passim: Frank O'Gorman, 'Patronage and the reform of the state in England, 1700-1860', in, Simona Piattoni (ed.), *Clientalism, Interests, and Democratic Representation: the European Experience in Historical and Comparative Perspective*, (Cambridge, 2001).

corrupted in this dissertation was the current political mix of the common good, with a personal duty to the monarch; it is no coincidence that this moral philosophy reflects far broader trends in contemporary thought surrounding the English 'mixed monarchy' or the monarchical republic.⁵⁸⁵ The prince, *virtu*, civic duty the common good, were all themes lifted directly from humanistic influences, and were part of a much wider political discourse around this time.

Analysis of the unusual 'language of corruption' probably gives excessive weight to what was an unusual term.⁵⁸⁶ However, in light of our own interest in the concept, and in the formation of modern states, it seems important to try and account for the coterminous emergence of both this corruption and state at this time. A dual introduction undoubtedly coming from the many translations of Italians, most obviously works of Machiavelli. *Corruzione* and *Il Stato* are concepts that were naturally linked in the thinking of renaissance philosophers who despaired at the corruption of republican civic virtues, that, it was theorised, led to the disasters that regularly befell Machiavelli's native Florence. A similar fear gripped, or was employed cannily by Elizabethan customs corruption "campaigners" to pontificate on the inevitable decline of the Tudor monarchy and commonwealth, helped by the un-virtuous and disobedient behaviour in circles of customs officials and merchants - especially considering that customs taxation was now so much more valuable.

There were renaissance traits to such uses of political corruption as an intellectual trope emerging from popular classical translations of Cicero, Tacitus, and other classics, and specifically adaptations of Italian authors. John Pocock asserted that this term entered the English imagination as a new secular way of understanding the decay of man, and his effect on wider society, as it did in republican and politically independent Florence. The worldly corrupting affect on man derived from the eternal confrontation between personal virtue and worldly classical '*fortuna*'.⁵⁸⁷ The allegorical *Wheel of Fortune*, through its randomness and treachery fashioned corrupt actors according to the vicissitudes of life itself. Most influential in relation to the idea of the 'office', Cicero's *De Officiis* had become since medieval times ubiquitous in views of '*official*' and civic public responsibility. *Book One* ministered to, 'those who aim to take charge of public affairs': they must 'look after the entire body-politic, never caring only for one part of it while deserting the rest [in the city]'.⁵⁸⁸ Indeed, such communality Cicero and his followers related specifically to the city sphere. But the ideas were clearly syncretic with political culture of monarchy in Tudor England. Civic duty and personal virtue would certainly have

⁵⁸⁵ John F. McDiarmid, *The Monarchical Republic of Early Modern England: Essays in Response to Patrick Collinson*, (Farnham, 2007).

⁵⁸⁶ Language of corruption, from, Levy-Peck, *Court Patronage*.

⁵⁸⁷ J.G.A Pocock, *The Machiavellian Moment: Florentine Political Thought and the Atlantic Republican Tradition*, (New Haven, 1975), esp. p. viii-ix.

⁵⁸⁸ Skinner, *Visions*, Vol. 2, p. 47.

been present in the mentalities of the burghers who managed the English customs, rather than a duty to an abstract state or nation. *De Officiis* was a primer in English merchant schools where men such as Nedham received their education. Of course, the ancient classics then in vogue were written in and for ancient Mediterranean city-states, and related mainly to urban civic codes. Perhaps the merchant or customer may have taken from this teaching a duty to be virtuous citizens of their immediate community - the town - rather than the monarchical, or modern state per se. However, the idea of the general common good and the special English mixed monarchy allowed the extension of the common good and civic humanism into a wider political community.

It seems 'corrupt' customers could be good citizens, and they remained a part of the good civic life of the town. This perhaps explains rare surviving correspondence between prominent Bristol merchants, in which the city's customers were deemed 'honest men' in light of local warning of an imminent and unavoidable search for contraband. In one surviving letter to the merchants involved, it was said the author 'had much talk with the Customer and Comptroller [of Bristol], who be honest men but *yott* (being informed) must needs do that they would not willingly'.⁵⁸⁹ The customers felt they had to act against the Bristol merchants who were concealing their ship on the River Severn. The merchants' shipment was apparently the talk of the town after discovery of discarded paraphernalia used to transport contraband wheat to the ship. This may have created the necessity of the customers' search, as the shipment was now common knowledge. Despite the warning, the letter was ineffectual and the customers found the ship riding just beyond Bristol, where it was confiscated. The Bristol customers were reluctant to perform their 'duty' here out of regard for its local owners, but were forced to do so as a result of the common knowledge of the shipment, perhaps only illicit from one point of view. Unfortunately, such private sources are very rare, and we are normally left only with the view from above, with local accounts recorded through the medium of government records. But the face-to-face, local and fraternal community of Bristol and elsewhere is indicated in other sources in which 'collusion' was alleged between merchants and customers to defraud and evade customs.

In a recently published intellectual history of political corruption, the authors argue that there was a shift during the early modern period from medieval *organological* perceptions of corruption, which focused on the vision of bodily rot and decay.⁵⁹⁰ Early on, this was transposed to the idea of a normative natural political community - the 'body-politic', which remained imagined utilising the human form. Going forward, during the early modern period political corruption was seen increasingly in more 'mechanistic or contractual terms' with the emergence of more complex economies and

⁵⁸⁹ Transcribed and annotated by: Vanes, J. (ed.), *Documents Illustrating the Overseas Trade of Bristol in the Sixteenth Century*, (Bristol Record Society Publications, Vol. XXXI, Kendal, 1979), No. 27. p. 46.

⁵⁹⁰ Buchan & Hill, *Political Corruption*, p. 102.

societies in Europe. This perhaps also reflected the increasing complexity of the customs. Political "corruption" became intertwined more with issues of private interest, and how this affected the abuse of developing idealised vision of public office and forming public institutions within the 'extensive' early modern state of interest networks. Elizabethan offices of the customs had, like other offices of the commonwealth, clearly become framed by the notion of public service by the end of the Elizabethan epoch. We see this in Nedham's writing, and especially in the publications of Thomas Miles, who presented the local customer as a sort of public servant of the wider commonwealth, whilst simultaneously a loyal servant of the monarch. Elizabethan 'corruptors of the queen's customs' were 'private men' who, by the consequences of their actions hurt both the monarch and the common good.⁵⁹¹ The customs *indirectly* then served the prince's purposes, and thus consequently the "common good". A wealthy, stable, paternalistic monarchical-state was to a benefit to all. Royal customs tariffs were increasingly seen as a royal right with social implications, even if they are not technically "public revenues". Thus customs evasion had negative public *effects* for contemporaries that grew with 'deceit' and with the structural excrescence that were the imposts with their historically specific administration. The Elizabethan customs involved a greater proportion of English wealth and population, even if they were still royal prerogative taxes. Their abuse, judging by the timely emergence of the complaints of corruption, seems to have entailed more general social implications in the minds of some contemporaries. Although the discourse was still restricted to relatively elite circle compared with the genuinely public, socialised drama of smuggling from seventeenth century onwards.⁵⁹²

The Aristotelian principal of ethics known as *consequentialism* connects the humanist fixation of personal virtues with the consequential damage to the common good. Indeed, Tudor corruption relied on an idea of the public good that was damaged where human virtues were not present. Aristotelian moral philosophy moulded Western thought during the medieval period, leading to a gradual decline through roughly the early modern period.⁵⁹³ Generally, the Aristotelian ethical universe emphasises the personal virtues of Man - essentially the way one lived life. There were wider negative *consequences* of a life lived badly. 'Consequentialism' helps to explain how in a world without "individualism" contemporaries linked morally the private realm and the affect on the public where misbehaviour led to

⁵⁹¹ Some historians have averred that there was no *social* understanding of early modern corruption. Waquet believed "corruption" did not possess social dimensions for eighteenth-century Florentines, but rather the issue was confined specifically to the aspersion of the personal virtues of the corruptors. Jean-Claud Waquet, *Corruption*.

⁵⁹² See: Carl Winslow, 'Sussex smugglers' in, E.P. Thompson & J.G. Rule et al (eds.), *Albion's Fatal Tree: Crime and Society in Eighteenth Century England*, (London, 1975), pp. 119-66.

⁵⁹³ For the continuing importance of Aristotle, and his universal appeal, see e.g., Paul Oskar Kristeller, *Renaissance Thought* (2 vols.), (New York, 1961).

social ills.⁵⁹⁴ For example, civic corruption of people was seen to threaten mortally Aristotle's own Athenian polity, as it did Machiavelli's medieval city-republic of Florence. Consequentialism can be compared with a rather different ethical scheme in the Enlightenment, *deontology* – one we would recognise. Deontology is ethics according to absolute rules and laws, and is associated with the ethical thought of Immanuel Kant (1724-1804).⁵⁹⁵ Kantian self-control and rigid morality did not exist for Elizabethans, who were arguably entirely unsuited for codified laws of the type such as those governing precisely the daily routine of the customs. However, being unwilling to follow orders did not mean that Elizabethans were uncaring of the social consequences of 'misrule' and 'abuse', for example in the customs. This is rather a subtle difference, one that reflects the freedoms in the medieval period from rigidity of centralised and universal laws and social codes of the type experienced in the modern West.

The predominance of a consequentialist, rather than 'deontological' or legalistic view on customs practices reflects on the unusual ambition of a government that wished from 1565 to determine the precise working procedure of customers. We have seen that the prescription of an exact time an officer might lock the 'back door' of London's customhouse, or the time of day goods should be taken off and lading onto ships, or indeed whether complex customs books were maintained with neat handwriting were probably not followed precisely. Receiving and following strict working rules from a government was simply abnormal for Elizabethans unused to working in such a meticulous legal regime.⁵⁹⁶ We have shown that publishing rules for customers occurred during the 1500s on an increasing scale, and quickly employed print technology that encouraged institutional standardisation. This growing level of control really indicates an Orwellian statism that was never going to work out.

Of course, with weak surveillance or policing [based on accounting audits in courts] the general and precise ordering of working routine was virtually impossible. Weighted against precisely ordered working routine were local traditions, loyalties and relationships, and above all business nous and the pursuit of profit, and the ingenuity necessitated by this. This situation would be combatted directly in the seventeenth century, for example by the removal of customers from familiar and home

⁵⁹⁴ E.g. 'The Philosophy of Man', in, Kristeller, *Renaissance*, pp. 120-40; Republics, which being more participatory, required distinct civic virtues to survive.

⁵⁹⁵ Consequentialist ethics is based on *internal* virtues of people, such as courage, temperance, and wisdom, etc. rather than the precepts of rules and laws, such as of a church or legal regime. This 'internal' schema is reflected in Aristotelian teaching of "virtue ethics" which was all pervasive in discourse about early modern political corruption. A virtues-based schema would tell you to '*be* this' as opposed to '*do* this': Leslie Stephen, *The Science of Ethics*, quoted in Louis P. Pojman, *Ethics: Discovering Right and Wrong* (Belmont, 1990), p. 114. In the sixteenth century the common good was by consequence also enhanced by virtuous behaviour. However virtues were still by definition self-regulated and intuitive. Machiavelli believed in this sense that corruption or absence of civic virtue of citizenry led to the cyclical decline of republics and the rise tyrannies.

⁵⁹⁶ Guilds certainly produced many laws for their members through their courts, but these laws operated on a localised level.

environments, and by the introduction of salaries.⁵⁹⁷ This move away from consequentialism in the long term also reflects the greater expectation of the officer to govern their very action, not just their overall moral character and local reputation. From the sixteenth century onwards, the precise *action* of fraud and evasion of the law, for example striking out script on accounts, or indeed smuggling, emerges as a concern for the law, but also for society. In our context this emergence was made real with the introduction of materials to grow and enforce customs accounting, and these created the basis for specific new derogations of duty where they inevitably failed, which they probably did to a large degree. The success of this Elizabethan ‘Orwellian’ customs administration really relied on the self-governance and control of most who realised it was probably best to pay something, as it was unsafe, even unnecessary to openly rebel against the imposts. Moreover the ‘discourse of corruption’ that emerges in the sources itself influenced and moderated the behaviour of those corruptors who corrupted the Elizabethan “public good”.⁵⁹⁸

Private Versus Public Benefits

Confusion remains about the existence of pre-modern private and public spheres. It is stated axiomatically that a private realm did not even exist in the pre-modern periods, but this seems to misconstrue the problem of early ‘private’ benefit.⁵⁹⁹ Early modern ‘private’ realms did not relate to what we call individualism, rather they denoted anti-social behaviour, intentions and practices. ‘Private’ often implied secrecy, selfishness and anti-social intention. If ‘private’ behaviour was seen as universally bad, this does not mean that it did not exist for early moderns. The public good - *bono communi, communitas* - was a normative vision of a healthy society. However, communities and individuals still had the potential to pursue goals with “private” goals, which without public consideration and advancement were universally perceived of as especially socially destructive. This was clear to Elizabethan writers, and it is made particularly evident in the discourse of customs corruption. Nedham employs the term ‘private gains’ through customs corruption was portrayed as the

⁵⁹⁷ Michael J. Braddick, 'Fiscal transformation and political compliance: England, 1550-1700', in, *Illes Imperis* - 13 (2010).

⁵⁹⁸ Peter Burke: ‘...the hegemony of the ruling classes depends on a certain degree of acceptance by the subordinate classes’, and thus ‘...bureaucracies...depend on a particular ethos, including respect...for the formal rules which define this type of administrative system’, Peter Burke, *History and Social Theory*, (Cambridge, 2005), p. 95. In a similar way, and in terms of self-enforced official compliance with the English seventeenth-century excise administration, Braddick makes use of ideas of Pierre Bourdieu about the State, summed up nicely by Bourdieu’s observation that most people drive vehicles in a law-abiding manner without a police car permanently following behind, passim, Michael J. Braddick, ‘State formation and political culture in Elizabethan and Stuart England: micro-histories and macro-historical change’, in Ronald Asch and Dagmar Freist (Hg.), *Staatsbildung als Kultereller Prozess: Strukturwandel und Legitimation von Herrschaft in der Fruben Neuzeit* (Köln, 2005), 69-90. The ‘discourse of corruption’ was an endogenous prompt for good behaviour in the Elizabethan customs, for example, in William Packer’s ‘discourse of frauds’.

⁵⁹⁹ For a critique of this ‘axiom’, Buchan & Hill, *Political Corruption*, p. 117.

antithesis to a common good in his 'Plan' to rectify customs abuses, as it did others.⁶⁰⁰ Thomas Miles believed the customs existed plainly for the common good as it funded the 'prince' - Elizabeth Tudor - who was the 'protectrix' of the commonwealth. Master Packer, in his *Discourse* writing of the 'great decay in our Commonwealth' resulting from the 'slights and shifting' and lack of 'diligence' of customs officers,⁶⁰¹ describes the wider community and the prince as distinct, yet connected; the 'robberies' of the merchants and customers of the royal revenues directly hurt Packer's wider community. 'Private' benefit was long seen as a social danger attributed to guilds, officers, and later, the great trading companies.⁶⁰² This is perhaps why, in light of monopolising privileges, medieval guilds especially preached the gospel of loving community and charity to justify otherwise extensive monopolistic, privileges.⁶⁰³ The evil of 'private' commercial realms included customers' professional, civic, and familial loyalties etc., and did not thus necessarily refer to the individual, to which we might well assume the 'private' refers. 'Private' cliques militated against the ultimate benefit of the Commonwealth and monarchy. Accusations of the private benefits derived from the customs abound in the sources studied in this dissertation. Indeed, this private-public divide was crucial to the idea of corruption, and has been shown to define the controversy around the private benefit derived from the customs, just as it was also in scandal of Elizabethan commercial monopolies.⁶⁰⁴ Unbridled private gain was acknowledged by all to be universally bad, but private pursuits were clearly profitable, and this conflict is what made Bernard Mandeville's allegory of the *Fable of the Bees* popularly so interesting and controversial when it was published in 1714. The idea that to busy oneself with self-enrichment led to social progress, rather than reversed it, was anathema to Elizabethans. But if private good was universally considered evil, this does not mean that it did not exist with its negative sense, as it is sometimes assumed.⁶⁰⁵

⁶⁰⁰ Nedham: 'private gains of a few greedy persons'; Elizabethans lambasted private gains made at the expense of society in complaints of customs "corruption". There was no philosophy to morally justify private aims, such as the 'trickle down affect'. Strictly private pursuits could not occupy a legitimate moral realm and were antithetical to the public benefit. There has been a conventional wisdom that there was no settled division between public and private realms by early moderns: e.g. in, Geoff Baldwin, 'The public as a rhetorical community in early modern England', in Alexandra Shepard & Phil Withington (eds.), *Communities in Early Modern England: Networks, Place, Rhetoric*, (Manchester, 2000). Conversely, the private and the public was a dichotomy widely appreciated at the time, see, Bachanan & Hill, *Political Corruption*, 2014, p. 117.

⁶⁰¹ 'William Packer's Discourse Of Frauds...' (1584)

⁶⁰² For Elizabethan monopolies, David Harris Sacks, 'Private profit and public good: the problem of the state in Elizabethan theory and practice', in, Gordon J. Schochet (ed.), *Law, Literature, and the Settlement of Regimes*; for a case of Restoration monopolies: the 1682 'Great Case of Monopolies' involving the East India Company, Stern, *The Company State*, pp. 46-7.

⁶⁰³ Some as saw the charitable status of guilds being disingenuous and hiding their real nature: see, Rosser, 'Big Brotherhood', pp. 27-42.

⁶⁰⁴ Turner in, Stern & Wenerlind, *Mercantilism Reimagined*, p. 155. For monopolies and the "public good" see works of David Harris Sacks, 'The Greed of Judas', *Journal of Medieval and Early Modern Studies*, 28:2 (1998), pp. 263-87; his, 'The Countervailing of Benefits: Monopoly, Liberty, and Benevolence in Elizabethan England', in John Guy (ed.) *The Tudor Monarchy*, (London, 1997), and his, 'private profit', in, Schochet (ed.) *Law, Literature, and the Settlement of Regimes*, pp. 131-42.

⁶⁰⁵ Buchan & Hill, *History of Corruption*, p. 117.

Corruption was a mix of ideas that could be wheeled out in different situations. Pierre Bourdieu wrote of ‘structural corruptions’ indicating the difficulty of deciding where practices such as skimming and speculation, etcetera, of state intermediaries became ‘corrupt’.⁶⁰⁶ This idea indicates the fact that arbitrary lines could be drawn that would delimit corruption by society at large.⁶⁰⁷ In this study, much of the body of the customs that included the port books, orders and imposts, is shown not to have existed before 1558. With a striking growth of ‘corruption discourse’ around this body in around five decades, corruption seems to have been the egg that came after the proverbial chicken. It was an idea that mutated with its subject and object [the state]. The growth of the Elizabethan fiscal administration *enabled* a view of corruption and evasion in the customs in a more ‘mechanistic...and contractual’ form.⁶⁰⁸

The narrative of fraud and evasion at its most stylised and advanced was one of "corruption". Corruption in the customs overlaid older descriptions of deceitful activity. The abstract rhetoric of corruption, for those wily enough to employ it, contrasts with the older language used to describe the decaying affect of ‘private’ malpractices in the governance of the customs. Older terms for malfeasance and misfeasance are functional, less abstract. Mostly from the 1550s to 1590s, language describes the abuses of the customers in collusion with other locals. "Abuses" through "connivance" resulted above all in "concealment" of physical cargo, but also figurative concealment in customs accounts, also referred to as "frauds". ‘Deceits’, ‘shifting’, and ‘sleights’ hid such practices from outsiders. The ‘cunning’ and ‘connivance’ of the perpetrators led to the success of the frauds.⁶⁰⁹ This older lexicon demonstrates the common awareness of the sorts of business practices described above. These ‘robberies’ featured all manner of ‘shifting’, and these for writers such as George Nedham led to the corrupting of society and the monarchical state. In surviving legal records of the royal courts "corruption" does not appear often, and apart from its rarity it would have been impracticably vague. Neither does it appear in the majority of petitions, a suitable genre for rhetoricians; in these also, established tropes were preferred. Corruption was thus hyperbolic as it was rare.

⁶⁰⁶ Bourdieu, in *Democratic Politics*, pp. 41-42.

⁶⁰⁷ In other words, the more formally organised a society is or was then the more opportunities there will or would be for moral boundaries to be crossed: Peter Burke, *History and Social Theory*, (Cambridge, 2005), p.76. James C. Scott argued that: ‘Much of what we consider as corruption is simply the "uninstitutionalized" influence of wealth in a political system’, in James C. Scott, *Comparative Political Corruption*, (New Jersey, 1972), ix, 33.

⁶⁰⁸ Buchan and Hill, *Political Corruption*, p. 102.

⁶⁰⁹ Genaux, in her ‘Early modern corruption in English and French fields of vision’, notes that practices that defrauded Jean-Baptiste Colbert’s French seventeenth-century state were described with varied terms, including, “speculation”, “exaction”, “concussion”, “malversation” – crimes *‘lèse majesté’*, not ‘corruption’.

Does [Customs] Corruption Narrate the Tudor State?

All involved in decrying, and informing of corruptions in the customs needed to make sense of the relationship between the corruptors and the queen. Careful explanation in consequentialist moral terms was given about how, through the cunning of clever men in the customhouses, Her Majesty was cheated of her rights, and thus made to beg for money by way of forced loans, and by the intermittent Parliaments to raise more funds. The Tudors who petitioned and informed were increasingly seeing their polity in terms of a united commonwealth and a civil society of officers and 'public men'. The drastically increased customs taxation was positioned within this professed public spirit and was portrayed as a nerve of a state that was damaged by evil corruptors of the customs.

The apparently rare usage of "corruption" to describe tax evasion might reduce its significance, but it succinctly describes the conversion of the "cunning shifts" into a corruption that is propelled into the conceptual domain of an Elizabethan 'State' - what Quentin Skinner describes as the *status* between subject and ruler, and the state of the commonwealth.⁶¹⁰ The coexistence of terms such as the "state" and "corruption" together in contemporary sources can be read as symptomatic of tension between practices and the state: for some, corruption *narrated* the Elizabethan State.⁶¹¹ The 'narration' of the corrupted Elizabethan state is concerned most of all with the wider effect on society - the body politic, the commonwealth, and the monarchical state. This legitimatised concerns held by contemporaries about fraud, as self serving as it obviously could be, was enabled by the envisaging of a common good linked to the queen's trade-taxation.

Akhil Gupta, an Indian anthropologist, who has researched modern ideas of corruption in his own country, tells us that: 'States come to be through narratives' [discourses of corruption likewise being his example]. He states that in rural India today, 'stories' recounted concerning corruption [and stories is the term I use for my historic accounts, but without any particular empirical judgment on their accuracy] both provide for all - from the remote rural farmer to the lower bureaucrat - a 'site (for)...imagining the state'.⁶¹² He points to the common theme of conversation amongst Indians as being the perceived corruption in government bureaucracy, including bribery and embezzlement, and

⁶¹⁰ Quentin Skinner argues that this 'State' relates specifically to the personal state between ruler and subject, as is indicated later by Elizabethans' focus on the damage to the queen and its consequences through customs evasion. A modern abstract understanding of the State as impersonal, 'simpler and more abstract vision of sovereignty' that was independent of the person of the ruler with Thomas Hobbes' *De Cive*, first published in 1651. Skinner, *Visions Vol. 2*, pp. 368-70.

⁶¹¹ Quoted from Akhil Gupta, whose publications provide much comparative material in the following: 'Blurred boundaries: the discourse of corruption, the culture of politics, and the imagined State', *American Ethnologist*, Vol. 22, No. 2 (May, 1995); see also, Haller & Shore (eds.) *Corruption: Anthropological Perspectives*; similar to the narrated state, Pierre Bourdieu wrote a sort of subjective state arising from the 'thinking' of the state effectively making it real: *passim*, George Steinmetz (ed.), *State/Culture: State-formation after the Cultural Turn*, (Ithaca, 1999).

⁶¹² Gupta, "Blurred boundaries", in *American Ethnologist*, pp. 175-6.

manipulation of largely foreign development aid. This abuse of perceived common resources, and the weary cynicism elicited, was also present in the novel context of the Elizabethan customs. Some Elizabethans deployed it as a ‘universalising’ concept to ‘other’ those who partook in customs evasion and fraud. Whatever the rights of the matter, this discourse had much to do with the negotiation of power. For such reasons, some see an orientalism in global anti-corruption campaigns today, even ‘ethno-orientalism’ when ‘essentialist renderings of alien societies [are performed] by the members of those societies themselves’.⁶¹³ Rather than modelling “corruption” and its effects,⁶¹⁴ the theme can be studied as a ‘delimiting discourse’ that establishes certain ideals and boundaries from the outside, but also internally amongst or inside ethnic groups. Likewise, as Packer indicated by his chiding of the merchant who corrupted the minds of young merchants’ apprentices, “corruption” may have acted as a self-regulating mechanism in situ, and amongst ostensibly cohesive networks of people. This approach has been most helpful when considering the use of the delimiting discourse around the Elizabethan customs, as corruption appears as a moralising tool used against certain groups of officials and merchants when addressing royal authority.

Economic ‘dis/simulation’

Coterminous anxieties around non-economic, largely socio-cultural and artistic issues of dissimulation can be found in a range of literature, from *sprezzatura*,⁶¹⁵ to fake heraldry,⁶¹⁶ to the very identity of individuals.⁶¹⁷ Indeed, this was a time when with limits to personal identification one could impersonate people, often with spectacular effect.⁶¹⁸ The ‘shifting’ and ‘sleights’ performed by customs officers are comparable in terms of the essential problematic of truth and deception in information. Being such a powerful tool, dissimulation was apparently popularly understood as being of great moral importance in many aspects of sixteenth-century life, and extended into the mechanic world of goods and trade, and even customs taxes. ‘Dissimulation’ reflects human everyday practices, and Pieter Brueghel included the practice in his ‘allegory of dissimulation’, alongside his depiction of a range of

⁶¹³ Haller & Shore, *Corruption*, p. 234.

⁶¹⁴ *Ibid*, p.19

⁶¹⁵ *Sprezzatura* is the idea that to avoid affectation in conversation one must appear to effortlessly and without thought make intelligent conversation. There was general concern about dissimulation in courtly interaction and manners. For the wide reception of *Il Cortegiano* in Europe, see, Peter Burke, *Fortunes of the courtier: European reception of Castiglione’s Cortegiano*, (Penselvania, 1996); for concerns about dissimulation and the literature of European elites, see Olejniczak-Lobsien, *Transparency and Dissimulation*.

⁶¹⁶ Edward Higgs, *Identifying the English: a history of personal identification 1500 to the present*, (London, 2011), p. 56.

⁶¹⁷ See eg., Higgs, *Identifying the English*; Miriam Eliav-Feldon, *Renaissance Impostors and Proofs of Identity*, (Basingstoke, 2012).

⁶¹⁸ The drama of impersonation is demonstrated in, Natalie Zemon Davis, *The Return of Martin Guerre*, (New Haven, 1984).

popular Flemish proverbs of human weakness: the holding of fire (the ember) in one hand and water (in a pale) seems to indicate duplicitous action; perhaps one might recourse to fire or water in different situations, or perhaps both simultaneously.⁶¹⁹ Returning to the Elizabethan ‘discourse of corruption’ in the customs, individual moral duplicity is also implied by one writer describing how customs officers possessed ‘two tongues in their heads’.⁶²⁰ The tongue is the organ that produced speech according to contemporary thought, and a ‘corruptor’ of the customs having two tongues, was capable of duplicitous action in his office. Artistic expression of secrecy and dissimulation was common in Italian renaissance high-art traditions, as it was a subject for literary circles.⁶²¹ John Snyder has recently written about the early modern fixation on simulation, dissimulation and their appropriate use in certain fields in renaissance high culture. He gives a ‘typology’ of contemporary discourse on ‘dis/simulation’ that includes, civil/moral, courtly, reason-of-state, philosophy, and religion. Dissimulation was also a concern when it came to aristocratic manners, conversation and writing.⁶²²

Dissimulation is often located as a subject in histories of elites, and these tend to consider the problem personally, culturally, and philosophically. Of course, early modern aristocratic and intellectual writers would not deign to write about the base and merely ‘mechanic’ activities of commerce. But this rarefied focus reflects also a much broader concern for appearances, truth, and personal virtues in the world of goods and commerce. The focus on dissimulation in elite contexts (e.g. *sprezzatura*) was matched by that concern of more worldly affairs of business and officialdom at this time. We should not imagine that sixteenth-century hard-nosed business relations, if that is what they were, somehow inhabited a world of truth and serene propriety and rationality. Magic and artistry existed in intricate conversation around nobles’ dinner tables, but subtlety could also feature in a customhouse, where ‘cunning’ and delicacy were employed with the complex business of managing the customs or trade. ‘Dis/simulation’ is can be a tool when approaching the multitudinous practices around customs evasion. In early modern literature, Jean-Pierre Cavaillé has shown ‘dis/simulation’ was a ‘reflexive practice’ writers employed when producing politically sensitive texts in early modern France.⁶²³ This was because concealment was required, for example, of heterodox religiosity. Such a ‘reflex’ can be sensed in entirely different contexts, where for subalterns the avoidance and evasion of power is

⁶¹⁹ Walter S. Gibson, *Bruegel*, (London, 1977), p.68.

⁶²⁰ John Packer’s ‘Discourse of customs frauds’.

⁶²¹ Snyder, *Dissimulation and the Culture of Secrecy*.

⁶²² Verena Olejniczak Lobsien, *Transparency and Dissimulation: Configurations Of Neo-Platonism In Early-Modern English Literature*, (Berlin, 2010).

⁶²³ Taken from Snyder 2009, see also, Jean-Pierre Cavaillé, *Dis/simulations*, (Paris, 2002). Cavaillé understood that simulation and dissimulation usually overlap in reality, hence the neologism. However, ‘dissimulation’ was morally feasible for early moderns, as opposed to simple lying or simulation. Followers of Machiavelli including Francis Bacon would accept acts of simulation by a prince as a ‘reason of state’: this view is outlined by Francis Bacon in his, ‘Of dissimulation and simulation’, published in, *The Essays, Or Counsils Civil And Moral*, (London, 1625).

required. James C. Scott's 'hidden transcripts' of East Asian peasants who secretly resist whilst outwardly acquiescing to voracious landlords indicates the success and necessity of an evasive approach when negotiating with power and authority.⁶²⁴ Like vulnerable Southeast Asian tenant farmers, in absence of organised and overt insubordination, Elizabethans most likely resisted by evading and avoided new economic and other regulation by safe, secretive and complex means. This was the fear of governors of the customs, as we have shown.

At first sight, scholarly study of 'dis/simulation' in the economy is missing. However, the hidden and invisible has been amply treated, perhaps, under different terms. "Trust" in the field of economics has produced a very large and diverse field of scholarship, and problems are raised here also that come down to truth in interpersonal relations, but also trust in materials and numbers. To take an early modern example from England, we can turn to the work of Craig Muldrew. At the local level long debt trains were common amongst minor economic actors, and arose from normal market-place activity in early modern England.⁶²⁵ A great rise in litigation in the late-sixteenth century resulted from market expansion, indicating that the existing face-to-face 'culture of trust', which underpinned economic exchange for centuries became stressed as the demand for personal debt increased. Lawsuits concerning debt thus become more noticeable at this time. Looking further afield, a great deal of literature considers trust in long-distance trade, and debate continues as to the role institutions, co-religiosity and the law played in ensuring that the goods of merchants were honestly handled once out of one's purview overseas: was it informal 'trust-networks' of co-religious communities that allowed safe long distance trade, or was it the formal presence of laws that enforced good behaviour?⁶²⁶ Historical 'new institutionalism' is largely based on the key problem of inter-personal trust, and this interesting field demonstrates the limitations of information between distant parties that can occur as a result, for example, of informational asymmetry.

Customs officers were not the only type of 'mechanic' persons to be suspected of cheating. The medieval trader, wholesaler, and all those involved in exchange had long been open to accusations of immoral behaviour that featured trickery and deceit. This fear is virtuously universal, and in our own times, the revealing of misdemeanours and crimes of those in business and government draws huge public interest. Without a modern national government to suspect in such ways, in medieval English society infractions by commercial local people were, however widely feared. James Davis

⁶²⁴ James C. Scott, *Weapons of the Weak: Everyday Forms of Peasant Resistance* (New Haven, 1985).

⁶²⁵ Muldrew, *The Economy Of Obligation*; Ceri Sullivan, *The Rhetoric of Credit: Merchants in Early Modern Writing*, (Madison, 2002).

⁶²⁶ See e.g., Francesca Trivellato, *Familiarity of Strangers: the Sephardic Diaspora, Livorno, and Cross-Cultural Trade in the Early Modern Period*, (New Haven, 2009); Xabier Lamikiz, *Trade and Trust in the Eighteenth-Century Atlantic World*, (New York, 2010); Jonathan Israel, *Diasporas Within a Diaspora: Jews, Crypto-Jews and the World Maritime Empires (1540-1740)*, (Leiden, 2002); Avner Greif, *Institutions and the Path to the Modern Economy: Lessons from the Medieval Trade*, (New York, 2006).

states that: 'Ethical and economic issues relating to the market place were addressed in a variety of sources: by theologians, friars, canonists, moralists and secular complaint poets. Money, usury, justice, value, profit, contracts, usury and other commercial activity was discussed, primarily with moral issues in mind and a focus on the spiritual salvation of the individual.'⁶²⁷

Aristotle in his *Nicomachean Ethics*, the dominant ethical primer in the medieval and early modern period, proscribed commercial activity because it pursued wealth for its own sake.⁶²⁸ This lacked honour, and commercial people who lived to acquire material wealth spurned the "good life" devoted to acquiring personal virtue. An inherent distrust of commerce emanated from the pulpit: after all, Jesus had expelled the moneychangers from the temple, and the role of money was always schismatic within the Church. Deceitful market practices found a place in the 'media of the pulpit' that included plays, poems and murals. One was warned to be prudent, and to defend against marketplace deceivers, especially unfamiliar people.⁶²⁹ This theme abounded in a world in which the church formed such a universal moral framework, influencing secular writers, such as Geoffrey Chaucer. The poet represented the dignity of the merchant hiding behind an underlying veneer of dishonesty and fraud, all spurred by "private profit".⁶³⁰ Complaint poetry parodied the presence fraud in the world of exchange.⁶³¹ For many medieval writers, 'sleights, deceits, and false weights' were a troubling and cynical feature of the activities of traders.⁶³² In a world where weights and measures were only locally standardised, to give but one example, there was plenty of room for cheating, and this fuelled complaint and suspicion.⁶³³

Considering the limits of communication and knowledge in the sixteenth century, it is unsurprising to find that deceit by customs men was feared. Ideas and opinion about deceit and trust issues were considered by a highly literate elite, but also into everyday economic life.⁶³⁴ Communication between ruler, administrator and subject was just as difficult, and probably much more so. Just as a basket of fish might be made light through false weights, or the quality of woollen cloth misrepresented to a customer in a dimly lit shop,⁶³⁵ or articles of long-distant trade used falsely, one might reasonably

⁶²⁷ James Davis, *Medieval Market Morality*, (Cambridge, 2012), p. 34.

⁶²⁸ Henry S. Turner, 'Corporations', in Stern and Wenerlind (eds.), *Mercantilism*, p. 155.

⁶²⁹ Davis *Medieval Market Morality*, p. 80.

⁶³⁰ *Ibid.*

⁶³¹ *Ibid.*

⁶³² *Ibid.*, pp. 50-1

⁶³³ Clerici, 'Market, civic virtues, and civic bargaining', in *International Review of Economics*, pp. 459-475, esp. pp. 464-468.

⁶³⁴ For 'modest' and everyday marketplace issues arising from personal financial credit in early modern England, see, Muldrew *The Economy of Obligation*.

⁶³⁵ For the concern about this deceit at this time, see Hentschell, *The Culture of Cloth in Early Modern England*.

expect taxes and tolls be eluded or distorted by dissimulative stratagems.⁶³⁶ This last theme has been studied in terms of simple tax evasion, and is considered with the history of criminality, especially from the eighteenth century. For example, the ‘war on smuggling’ that was a result of the climate of legal harshness around the Napoleonic Wars. However, whilst those who evaded governance were prosecuted and punished in the late-Tudor era also, arguably the ease by which the law was circumvented, calls for more imaginative approaches to the form of financial dissimulation studied here. Indeed, for Elizabethans, customs evasion was framed by terms such as “fraud”, “concealment”, and “deceit”. These terms often refer to dissimulative practices, not only plain simulative practices of evasion. The terminology and legal sphere contrasts with later terminology, such as plain ‘smuggling’ or “corruption”, which pertain to more ordered societies where crimes and criminals were designated more precisely, by a coherent single authority, and within their specific historical context.

Of course change here was afoot in the early modern period, and signs of legal inflexibility can be sensed in the customs reforms and the stricter administrative oversight they occasioned. For example, in the trial of London customer William Bird we see a line crossed where he created his own certificates for goods supposedly not exported. By contrast, in 1550s London, the staplers’ weigher and packer had far more flexibility when figuratively representing the goods that passed through their hands. Bird and others probably had always made such ‘certificates’ out of expediency, but they were in the 1560s unacceptable given the circumstances. The idiosyncratic accounts kept by customs men before the 1565 *orders* and *original books* by all accounts allowed for a culture of elasticity. But still, as in other legal areas policing in medieval and Tudor English society was limited. Indeed, many anti-fraud laws, but certainly centrally governed working procedures were new in Elizabeth’s customhouses.

Most histories of English criminality are set later for the simple reason that central-state punitive capabilities also begin later.⁶³⁷ Although limitations of imposing the law in later centuries in Britain were still extreme, as evinced by the ridicule and abuse of local constables who attempted to impose local order upon drunkenness and old May Day and other celebrations and ceremonies.⁶³⁸ Extensive policing and highly idiosyncratic punishments existed locally in the early modern period,

⁶³⁶ For guilds’ punishment of all kinds of ‘deceitful practices’ of their members in early modern London, see, Ward *Metropolitan Communities*, pp. 45-72.

⁶³⁷ During the seventeenth and eighteenth centuries, activities including coin-clipping and counterfeiting, turnpike vandalism, smuggling, and rioting, were examples of activity that occasioned extreme responses and law and order campaigns which often relied on enforcement by agents ranging from village constables to the military: Winslow, ‘Sussex smugglers’ in *Albion’s Fatal Tree*; John Brewer and John Styles (eds.), *An Ungovernable People: the English and their Law in the Seventeenth and Eighteenth Centuries*, (London, 1988), are both prime examples of studies of state power in the localities, but from the seventeenth century.

⁶³⁸ See, Wrightson, ‘Two concepts of order’, in Brewer & Styles (eds.) *Ungovernable People*, pp. 29-33.

from stocks and immolations, to imprisonment and shaming processions,⁶³⁹ but such activities were in the main enforced by local authority.⁶⁴⁰ With such limitations, we find clues to the limits of the possible of early customs regulation. Set against a world of shadows, and the short-arm of the law, merchants and officers were in reality distant from the threat of direct royal punitive response. Disparity between desired, and the real power to punish commercial practices can be seen in other contexts in sixteenth-century England. For example, vociferous condemnation of “usurious” interest rates was coupled with the impossibility of actually enforcing prohibition against usurious money lending. Published laws were tempered by the ‘reality [that usury was] practiced by all and sundry in ... Europe’.⁶⁴¹ Tudor Usury Acts in 1545, 1552 and 1571 gravitated between total prohibition, and a 10% interest limit. But as with centuries of papal bulls on the subject, there were countless dissimulative methods to evade the strict letter of the law: for example, by reclassifying interest gains as transaction fees, or by introducing complex concealing currency-exchange rates. The jurist and Chief Justice, Sir Edward Coke (1552-1634), weary of schemes employed by evaders of the law, wrote: “To them that lend money my caveat is, that neither directly or indirectly, by art or cunning invention, they take above ten in the hundred, for they that seek by sleight to creep out of these statutes, will deceive themselves, and repent themselves’.⁶⁴² Cunning and invention, sleights, creeping, and deceit, etcetera were a bane of jurists then as with designers of tax systems, orders and statutes. Coining and coin clipping was another major issue that the crown was keen to control. ‘Clipping’ and local minting and other methods of counterfeiting has been shown to have been criminalised from the Elizabethan period, and increasingly so in later centuries.⁶⁴³ Tudor proclamations were regularly produced to regulate and enforce the royal coinage in this period. In society at large, “coiners”, who as false ‘alchemists’ promised false gains by devaluation, were castigated by good commonwealth men, such as by Thomas Smith in *The Common Weal of the Realm of England*.⁶⁴⁴ Arraigning those clippers who sliced through the precious metal in coins was very hard, particularly as clipped coin passed through many hands. In the mid-seventeenth century milled edges reduced the ease by which this was done, somewhat combatting this crime. Notably, the death penalty became the normal punishment for counterfeiters, introduced by

⁶³⁹ See e.g. Braddick, *State Formation*, pp. 144-5.

⁶⁴⁰ Keith Wrightson in, *English Society, 1580-1680*, (London, 1982), p. 150, wrote: ‘...government possessed only limited coercive power. The system of local administration and law enforcement built up over the centuries was an impressive monument to the institutional inventiveness of England’s medieval kings, and through it the royal government was always potentially present in the localities. Yet the effective presence of the government could be far less impressive, for it depended above all upon the diligence and cooperation of essentially amateur, unpaid local officers, ranging from the Justices of the Peace of the counties to the petty constables of townships and villages.’

⁶⁴¹ Geisst, *Beggar Thy Neighbour*, p. 58.

⁶⁴² Quoted in Geisst, *Beggar Thy Neighbour*, p. 77.

⁶⁴³ For coining: Malcom Gaskill, *Crimes And Mentalities In Early Modern England*, (Cambridge, 2000), pp. 123-200; also, Deborah Valenze, *The Social Life Of Money In The English Past*, (Cambridge, 2006), pp. 35-7, 195.

⁶⁴⁴ Bachan & Hill, *Political Corruption*, pp. 115-16.

Isaac Newton as head the Royal Mint in the eighteenth century.⁶⁴⁵

Elizabethan “informers”⁶⁴⁶ in conjunction with monarchical authority profited from the criminalisation of usurious practice, just as with the pursuance of customhouse miscreants. Individuals, along with the judicial arm of the exchequer, gained financially from the legal pursuance of economic crimes generally, drawing on royal authority in the royal courts of Westminster. Thinking about the low level of institutionalisation of informers, by comparison, in sixteenth-century France, English informers seemed to function more autonomously by royal patent or “commission”. In France and Spain legal activities designated a more formal office, which although venal was perhaps more “professional” than English moonlighting informers. In the sixteenth century, French royal lawyers - ‘*maitres des requetes*’ – operated as part of the provincial administration of the royal treasury; in Spain there were the *le jueces de saca*.⁶⁴⁷ Here we see a cadre of professional lawyers who regularly worked for the benefit of the monarchy and state in return for fees. Likewise in sixteenth-century Spain, *Fiscales del Reales*, or royal tax prosecutors, seemed to subsist as lawyers who pursued the fiscal interests of the ruler in courts - *Audiencias*. Documents detailing the appeals of English merchants against seizures of goods can even be found in these archives.⁶⁴⁸ As in England, payment and commission was obtained case-by-case by French and Spanish prosecutors, but these people seemed more official than their Elizabethan counterparts, who in cases of customs evasion were always merchants or customs officers themselves, or indeed both. English moonlighters worked for financial reward using the legal authority of Tudor royal civil courts. We see these agents enjoying customs commissions of investigation, and patents to investigate the royal customs especially from the 1550s. The Tudor fiscal regime depended on this cadre of amateur commissionaires.

One need only look through the *Parliamentary Statute Books* and *Tudor Proclamations* with certain questions in mind to see that the regulation of local and often secretive economic activity can be seen as a governing ambition. In 1552, an Act for the making and selling of wool’ aimed to combat those who ‘instead of truth, practice falsehood...[with] sleight and slender making [of wool]’.⁶⁴⁹ Cloth manufacturing deceits resulted in the Queen’s ‘loving subjects being deceived’ in their purchase of false

⁶⁴⁵ Valenze, *The Social Life of Money*, p. 36.

⁶⁴⁶ Geisst uses ‘informer’ here as have others including Geoffrey Elton (‘informing for profit’ (1954)), but Elton’s ‘common informer’ did not merely inform authority, who then acted as a modern public ‘law enforcer’, instead they pursued cases (for “moiety” or half-shares in cases involving customs) autonomously, in alliance with the crown, in a way more akin modern private civil litigation. “Informer” was not a word known to Elizabethans.

⁶⁴⁷ In France such lawyers were often from the merchant classes, trained to join the ‘administrative ladder’ by the seventeenth century, see: Jacob Soll, *The Information Master*, pp.67-8/79-80.

⁶⁴⁸ Records of prosecutions in Northern Spain of English merchants for customs evasion can be found between 1567 and 1634 in the Archivo de la Real Chancillería de Valladolid.

⁶⁴⁹ *The Statutes of the Realm*, p. 136.

wares.⁶⁵⁰ In the towns, multiple acts and proclamations can be found concerning the false presentation and vending of all manner of textiles, sold in dimly lit shops where unwary buyers might be hoodwinked by low-quality goods by clever haberdashers.⁶⁵¹ Guild ordinances strengthened laws enforcing fair trading practices.⁶⁵² As with the unloading of ships at night, light was also the enemy of the dissimulator and customs-evader who laded wares ‘by moonlight’. This issue was one of the primary proscriptions of the 1559 Act against customs frauds. The clothing industries were a subject of great pride, and also constant anxiety as to the perceived “corruptions” of textiles. Cheating on quality endangered the vital reputation of English cloth manufactures abroad, it was feared, and such deceit was satirised by the playwright, Thomas Middleton.⁶⁵³

By no means was deceit restricted to the world of mercery (cloth retailing). The actual manufacture of woollen goods, so important to English trade, was subject to fraudulent practices. The abundant variety of English woven cloth was enabled by variations in sheep wool and the cloth that came from it. Climate, topography, and breeding determined the qualities of wool and cloth across Europe with sought-after English dense wools coming to compete directly with the fine Spanish merino. Short and dense wool attracted significantly higher prices due to the qualities of cloth produced, but some English counties produced a lower-value product. The poor-quality coarse ‘hairy wool’ sheared from sheep around northern English cities of Leeds and Wakefield could become fine with the right treatment, fine that is until the buyer returned home to find their real worth; ‘northern dozens’ could be reconstituted with detritus, and glued onto ‘webs’ with ‘an obnoxious sullage of pig’s dung and other vile substances’.⁶⁵⁴ During manufacture there was complaint of the foul “scent of these cloths known northern dozens. Using such techniques, regional variations of woollen cloth were passed-off as being from elsewhere. Merchants profited by selling such spurious cloths to unsuspecting clients abroad, such as by mis-selling reconstituted or other cloth as valuable ‘Devonshire kerseys’.⁶⁵⁵ It was also possible to manufacture English cloth that appeared to be Flemish, and thus make sales within the Spanish Low Countries more safely in light of the regular embargoes during the Elizabethan period⁶⁵⁶ Another common method of breaking war embargoes was simply to reflag ships as being of

⁶⁵⁰ *Ibid.*

⁶⁵¹ Hentschell, *The Culture of Cloth in Early Modern England*; and, Catherine Richardson (ed.), *Clothing culture: 1350-1650*, (Farnham, 2005).

⁶⁵² Ward *Metropolitan Communities*.

⁶⁵³ E.g. Middleton, *Michaelmas Term* (London, 1605).

⁶⁵⁴ Eric Kerridge, *Textile Manufactures*, p. 19

⁶⁵⁵ *Ibid.*

⁶⁵⁶ *Ibid.*, pp. 25-6.

friendly nationality.⁶⁵⁷

The clothing industry was a primary focus of anti-fraud regulation. Due to its new heavy taxation, the commodity most at issue with the heavy taxation on semi-finished woollen-cloth exports. By this point in time, this fabric, used across northern Europe, was long considered by contemporaries the 'chiefest commodity of the Realm'. Such deceits in the draperies were indicted regularly, as with 'heinous' usury [interest beyond legal limits and compounded interest], impersonation, witchcraft, homosexuality, sumptuary codes, and recusancy. As with these codes, as with the customs, it is sensible to ask to what degree such orders and laws were enforceable at this time. The efficacy and ambition of statutes and proclamations designed to combat perceived socio-economic ills is worthy of research to understand the extent of governance of the lives of early modern people, and particularly those who had much to gain from the evasion of royal and parliamentary law.

Skilled work on the whole was a form of secrecy for early moderns to varying degrees of legitimacy. 'Mysteries' was the term often given to guilds. The skills workers possessed were indeed a mystery to those from without. Manufacturing guilds such as silversmiths, masons, and cutlers existed in close-knit communities, in which intermarriage was the norm. Social capital held by insiders was protected and secretive, and was by no means popular. More than simple 'mysteries', craft guilds were profitable monopolies over knowledge that enabled the continuation of certain skilled businesses in a regulated and profitable manner, and for a minority of their members. The apprenticeship system, personal sponsorship, and prohibitive fees, ensured only those who achieved the requisite skills were selected to join guilds and other corporate bodies. It was argued that such control ensured good order and the quality of manufactures and services. Vital skills and resources were thus beyond the reach of the uninitiated. This protected system would unravel slowly, but in our period it was the norm. A good, appropriately, mercantile example of this protective tendency are Yorkshire coastal shipping incorporated pilots, who before the creation of the first English sounding charts in the last quarter of the sixteenth century possessed solely local knowledge of local tides, approaches to harbours, and submerged and other coastal dangers. Through their effective knowledge monopoly it was ensured that visiting ships' crews required their service. Before the creation of sounding charts [and probably still after] they had 'a professional tendency to keep such knowledge secret...only in exceptional circumstances were pilots induced to put [their knowledge] to paper'.⁶⁵⁸ Not coincidentally, the very first such soundings, including an example for the Hull and the Yorkshire coast, are to be found in the

⁶⁵⁷ Croft, P., 'Trading with the enemy, 1585-1604', *The Historical Journal*, Vol. 32, No. 2 (June, 1989).

⁶⁵⁸ Passim: G. de Boer, Hull and R. A. Skelton, 'The Earliest English Chart with Soundings', *Imago Mundi*, Vol. 23 (1969), pp. 9-16.

personal papers of Burghley, along with plans related to the customs.⁶⁵⁹ These were bundled together with various county maps made by Christopher Saxton, a cartographer commissioned by Burghley to produce the first county maps of England and Wales between 1570 and 1578.⁶⁶⁰

Anxiety about business practices seemed to be coexistent with fears about the malleable form, or corruption of materials, including coin, cloth, and other manufactured essentials. The same can be said of the customs accounts. Similarly to the guild mysteries, with fraud in the customs, we see the 'concealment' of information, money and trade in written accounts for motives of profit. 'Erasing' and 'alterings' often described the physical malleability of officers' accounts and ledgers. The text of an early customs account, like the weaving of cloth, was open to falseness as well as truth. And the comparison is apt as 'text' derives from the Latin root *texere*, 'to weave': the malleability of writing, as with other symbols and things, creating problems of trust that were not lost on our ancestors. Many orders and laws were enacted that prohibited manufacturing deceit. These laws were a part of the 'stacks of statutes' enacted to regulate Tudor/Stuart society.⁶⁶¹ Zealous royal regulation of a range of activities including one's clothing, the sizes of horse one could breed, or the length of wood one could cut and when in forests, were all stipulated.⁶⁶² All this ordering was practically impossible, and just one last example of impotence of royal laws was Lord Burghley's so-called 'sharp laws'. These aimed to severely punish seditious talk against queen Elizabeth I heard in public places, or in print. In 1571, 'an act whereby certain offences [were] made treason' made available blood punishments and torture to the judiciary for those who might merely openly 'imagined' the death of Elizabeth I. Further Acts and Proclamations followed in 1576 and 1581 that stipulated imprisonment and fines for 'lewd' speech against the queen. However, where trials of the accused occurred they often collapsed as the implementation of subjective legal codes proved impossibly problematic in court.⁶⁶³ It seems there was a climate of harshness in the Elizabethan legislature that can also be sensed in the expanding ambition of the reforms around the customs. These were supported in proclamations and statute laws, and contained unequivocal assertions of legal codes as well as micro-management of collection processes. In such cases, however, the reception and uses of law in society were far less absolute.

Was there an illusion of control?

⁶⁵⁹ *The Cecil Papers* at Hatfield House.

⁶⁶⁰ Christopher Saxton published his *Atlas of the Counties of England and Wales* in 1579 under royal patent to sell the maps contained for ten years.

⁶⁶¹ Wrightson (1982) p. 150; 'Stacks of statutes' is discussed in relation to the ordering of Tudor Justices of the Peace in, John H. Langbein, *Prosecuting Crime In The Renaissance: England, Germany, France*, (Cambridge Mass, 1974; 2013), p. 104.

⁶⁶² Zaller, *The Discourse of Legitimacy*, p. 6.

⁶⁶³ David Cressy, *Dangerous Talk: Scandalous, Seditious, And Treasonable Speech In Pre-Modern England*, (Oxford, 2010), pp. 62-89.

The evidence for customs evasion implies an endemic problem; but how could this be so in the archetypal European centralised fiscal regime? Considering England of the seventeenth century, Steve Hindle wrote: 'One should think less of government as an institution or as an event, than of governance as a process, a series of multilateral initiatives to be negotiated across space and through the social order.'⁶⁶⁴ Power was negotiated across political levels, and the same was true for the Elizabethan customs.⁶⁶⁵ In the case of the customs this negotiation was directed towards improving royal customs at the local level [e.g. by reducing fraud], which would also benefit the improver in some way, whilst furthering the imagined welfare of the wider community headed by the monarch. Pointing to this more active use of the state by locals, Michael Braddick shows how governance was conducted by purposefully employing monarchical authority at the local level to further aims of local interest groups in early modern England.⁶⁶⁶ Monarchy provided, above all, legitimacy for other actors in society at large. The crown played but a part in wider processes of governance. This social level of the state might be described as the extensive state, and in the discourse of customs corruption we see the imagining of a political community that can be compared to early modern definitions of states. But technically, the 'state' in Elizabethan England was based on *executive* power over government "levers", controlling a few areas, and operated by very few people. But the medieval customs system of collection helps to highlight the fact that this 'executive' state did not traditionally partake in tax collection in England, which was fragmented throughout local powers.

The notion that the Tudor monarchy governed over a 'proto-bureaucracy' has been discounted. Even if the Tudor monarchy was becoming more stable and powerful, and even centralised compared with some of its near neighbours, this still leaves the polity more fragmented than is often appreciated. We have seen that the crown had only limited local powers, and what existed was based on the royal courts and informal modes of negotiation and coercion. The monarch provided theoretical final authority - *majestas* - that was tapped by abused subalterns, corruption campaigners and improvers, commissioners, lord treasurers, et al. - and by many who had dealings with the customs, and particularly those outside the guilds, perhaps with an axe to grind. The case of the customs supports the view that the early modern state was forming also through pressures that emanated from further down the social scale, and away from Court, where local officers informed and improved, even if more often than not unsuccessfully.

⁶⁶⁴ Steve Hindle, *The State and Social Change in Early Modern England, 1550-1640*, (Basingstoke, 2002), pp. 20-3.

⁶⁶⁵ This synthesis derived from Edward Higgs, *The Information State in England*, pp. 28-35.

⁶⁶⁶ In the words of Braddick: '[the state is] distinct from locality not by being central but by being more extensive than the locality', in his, *State Formation*, p. 92.

One key aspect to this network is how the new customs taxation was legitimised.⁶⁶⁷ We have suggested that this was achieved by the necessities of external emergency, and the threat of foreign powers. A very public discourse around the virtues of customs officers or otherwise began to govern the behaviour of men whose work had only in the 1550s been secluded, away from any significant central scrutiny. It is fair to say that this very early time there was no other way “state formation” could occur in light of the clear limits of the possible when it came to direct government, i.e. from an omnipotent central government. This was still a time of personal rule, households, ancient rights and royal service, not of bureaucracy.⁶⁶⁸ If networks of jurisdictions and offices propped up the Tudor ‘State’, the problems reported in the customs highlight the tenuousness of this ‘extensive’, or ‘networked’ state.

But the Tudor State more precisely historicised was in reality a collection of prerogatives administered by the ‘Prince’ and the Privy Council.⁶⁶⁹ The officers of the customs, such as Miles, saw themselves as supporting this executive form of state. Likewise, Nedham and others saw the inevitable and damaging consequences of the theft of royal revenues to that state. Customs officers had not been officers of a central state, but they were traditionally more like local burghers with some specific responsibilities devoted to the monarch’s rights. This old regime of relative independence and distance was clearly changing. The correct nomenclature of “states” aside, Elizabethan customs officers now formed a network that supported the new more extensive trade-taxation, more so compared with a commission to manage staple ‘customs’, and Parliament’s ‘subsidies’. The books of account, rates and rules added cohesion to this system, but these were based on the older reliance on royal courts and personal relations, thus amounting to an administration designed to enable punishment post-facto, rather than to rule directly in “real time” and “on the “ground””. But within this notional network, communication between each network ‘node’ was highly contingent and subject to misinformation, intentional or otherwise, and thus we can call the customs administration in essence a history of mistrust. The sum of these networked nodal connections in theory connected upward with the queen, and through to her immediate government. However, the sum-total of nodal connections could equate to X number of communication problems - fraud being the most salient one in the sources. Taken as a whole, malfunctioning organisational structures in the context of the Elizabethan customs administration eventually generated a feeling of political corruption, evidence of which is to be found in the records of the state and the royal courts. Real or not, the feeling that essential “nerves” that

⁶⁶⁷ Braddick, 'Fiscal transformation and political compliance: England 1550-1700', in, *Illes Imperis* - 13 (2010).

⁶⁶⁸ Passim, Starky & Coleman (eds.), in *Revolution Reassessed: Revisions in the History of Tudor Government and Administration* (Oxford, 1986).

⁶⁶⁹ Sacks, in, Hoffman P.T. & K. Norberg (eds.), *Fiscal Crises, Liberty, and Representative Government, 1450-1789*, (Stanford, 1994).

ultimately belonged to the community were being stolen and abused created the narrative of corruption, which relied on the idea that the Tudor imagined community was being subverted. The discourse made that community more real, and acted even to legitimise the new impost taxation. As with the famous controversy around Elizabethan patents and monopolies, this feeling was that the “private” was widely hurting the “public”, in humanistic terms. The customers were not a part of the Tudor state, but their abuse of that State’s revenues could obviously be by consequence subverted. This was how contemporaries portrayed the effects of customs fraud and accounting error.

The customs and the early state paradigm

Artists who painted early modern cities often glossed over the mess and grime of urban life in order to communicate order, virtue, or maybe the wealth and health of their recreated urban subjects, and to especially please their patrons.⁶⁷⁰ This caveat from Peter Burke, for those who take such images at face value, might reflect also on how other sources are viewed that may give an impression of order by their creators, historians or archivists. With the dominance of official sources concerning the customs an impression might be taken of order and obedience, following the exact letter of ostensibly very strict royal ordinances for governing materials, such as accounts. The archiving of official sources concerning the customs has probably only strengthened such a view in the state archives. Some historiography completes the picture where the apparent success and essentialised view of the early customs allows for a dataset large enough to represent the economy on a national scale. There is a kind of double “state magic” when written official documentation was created to make real the control of royal customs taxation as a social reality, alongside the posterior agreement that this indeed performed such a role. However, there were messier realities to this subject previously portrayed.

Ultimately, the empirical scope of the early customs accounts is at question here, as it long has been. However, the assumption of fiscal centralisation pervades most of the earlier literature regarding the customs and the issue of fraud. Even in the medieval period, the imagined omnipotence of the guild and the king holds true with regard to guild monopolies, the customs, and the scope for fraudulent reporting. The medievalist, Michael Postan, postulated that as the staplers collected the wool customs themselves prior to 1558 widespread fraud, evasion, and smuggling in the customs would likely have been contained. This, as guilds collected customs and would likely have knowledge about such behaviour and prevent its regular occurrence locally.⁶⁷¹ The logic goes that the evasion of the

⁶⁷⁰ Peter Burke, *Eyewitnessing: The Uses of Images as Historical Evidence*, (London, 2001), pp. 85-6.

⁶⁷¹ Postan was a key medieval scholar in a medieval seminar group that included Eileen Power at the Institute for Historical Research, who in the 1960s enthused by the rediscovery of the port books, sought to enumerate their data. Economic historians sought also to defend their reliability in the face of evidence of fraud as presented by some. See, his description of this seminar in, Postan (1973) p. 353 in which he describes as ‘incontestable’ results derived from the port books – empirically they are ‘a real terra firma’.

staple system based in Calais, and thus the customs it collected for the exchequer would be damaging to the monopoly of the staplers guild, and that they would certainly have suppressed such activity, as it would be Stapler's money being stolen. Postan and others were right that fraud was not a great issue in the Staple system, but for the wrong reasons. Firstly there were simply few royal controls to evade where money was often simply paid in advance, or when not, accounts were very limited in scope, and were more like 'compositions', or quantitative estimations. In medieval England, guilds collected customs independently and accounted with the exchequer using relatively primitive irregular audits; they aimed to perform a survey rather than precisely count for the monarchy. This was a form of pragmatic auditing. Where reckonings with the exchequer occurred, there was barely even an established unit of assize for wool, even within London that would allow for precision, and consequently the issue of measured units of assize going missing, etc. did not occur. Second, evasion of the staple *was* highly problematic in other ways, and the staple only controlled one unknown portion of overall English trade. Evasion occurred because there was no such strong central state, nor total staple control, and the staple only concerned some goods. Another large and again, entirely unrecorded cross-section of the English wool trade was practiced by interlopers, and "stragglers". Wolf-Rüdiger Baumann demonstrated that this 'illicit' English monopoly infringement was a vast economic domain, just as it was elsewhere.⁶⁷² A very large free trade was conducted across the Europe in English wool, contrary to apparently strict royal-staple monopoly ordinance.⁶⁷³ One can also point to evidence, presented above, showing that the staple wool trade was only itself one part of a wider legitimate English wool trade, not a 'national economy'. The staplers were said to 'make new staplers daily', thus quasi-legally licensing an unrecorded tier of the wool trade, which was said to be far larger than the staple trade declared at the exchequer, considered the 'national' overseas trade by Postan and others.⁶⁷⁴ This indicates the exchequer only came into contact with a small proportion of the wool trade in London, the preeminent royal revenue source.

In sum, the customs collected by the exchequer from the customhouse in London only concerned the declared traffic of wool, sent to Calais by the staplers alongside some other charges. So although we might trust the stapler accounts in terms of "smuggling", this anachronistic term pales in significance to the royal staple accounts proportionality with reference to the 'real economy', even concerning English wool, and discounting cloth which went untaxed until 1558. These undocumented arenas might be called *unknown unknowns*, and they may have existed before we begin to approach the

⁶⁷² Wolf-Rüdiger Baumann, *Merchants, Adventurers and the Continental Cloth Trade*, (Berlin, 1990), pp. 191-200.

⁶⁷³ For the pan-European medieval interloper problem, see, Ogilvie, *Institutions*, pp. 38-9.

⁶⁷⁴ SP 11/13 f. 104v, Lowe to the Queen and Privy Council: 'Declaration of the customs that the King and Queen have of their wools and of the loss of the same', (9 July 1558).

known unknown of the trustworthiness of the staplers' actual reckonings with the Crown. There is an illusion of control and power created by the modern cliometric use of very much pre-modern materials. To place customs accounts in an artificial context of a centralised state is a common mistake. These limits of the possible extend also to into the Elizabethan period [1558-1603] when the 'system' changed to begin newly quantifying ever-larger areas of trade, and to check on the work of ever-growing numbers of officials or farmers. The sheer magnitude and difficulty of that task of precision generated a problem of 'concealment', 'smuggling' etc. running through the early modern "globalization", the advent of nineteenth-century free-trade, and into the vast freight terminals of today.

Guarding against the evasion of royal trade regulation had always been a task for royal agents, and records dating from as early as the thirteenth century evidence this. Examples of customs evasion exist in the earliest records of the royal courts, where those seeking reward brought seized prohibited commodities to court. However, these are limited in number, and do not concern taxation, more often the restrictions around the export of sensitive produce, such as livestock and foodstuffs. For example, late in the reign of Edward III, a sergeant-at-arms named William Bishop provided an account with evidence at the exchequer of his seizure of salt-fish in Blakeney in Norfolk.⁶⁷⁵ In 1288 [18-19 Edward I], a royal writ survives for the detention of a vessel at Boston harbour by the keeper of the 'new custom' levied on foreign wool merchants.⁶⁷⁶ The exchequer archive is littered with such early seizures made by holders of royal offices. Officers who were responsible for royal taxation can be found pursuing one another for debts in the late thirteenth century. However, these proceedings of course do not involve large-scale 'official' or formal accounts, and the truth of cases was determined more commonly by witnesses, not formalised documentary evidence.⁶⁷⁷ There is a difference between the evasion of real staple controls on trade, such as the seizing of contraband on river courses, and the manipulation of larger and more complex customs accounts in the Elizabethan era. The two problems concern entirely different political economies.

There was a problematic auditing dynamic between staplers and the exchequer, but pre-Elizabethan customs accounting fraud is harder to find in the sources because of the limited scale and extent of the medieval accounting systems that existed. There was simply less recorded data to manipulate. Thus, the physical aspects of evasion seem to be more of issue in the staple economy.

⁶⁷⁵ E122/193/30, 31 Edward III, 'Particulars of account by William Bishop, sergeant-at-arms & Robert Clero, of a seizure of salt fish illegally shipped, with subsidiary documents', Blakeney, 5 ms.

⁶⁷⁶ E122/5/3, 21 Edward I, 'Writ concerning the detention of a vessel & reply from William de la Bruere & John Idelson, keepers of the new custom', Boston, 2 ms.

⁶⁷⁷ E.g. cases in *Select Cases of the Exchequer of Pleas*, Seldon Society, Vol. 48, Case Nos. 202 & 28. Such as the Prior of Dover, in Kent who in ad1237 was asked to account for customs monies [*consuetudine*: a custom] collected from 'those crossing the sea and putting in at Dover' [case 28]. See, Shapiro, *Culture of the Fact*, pp. 8-9.

The smaller scale of paperwork created by customers when compared with the larger accounting systems after 1565 has been shown and demonstrate this great shift in trade regulation. In the main, wool-customs accounts might only fill one or two pocket-sized membranes per year, [see figure above] even for London, and over many months of recording. The frauds in the aftermath of the Elizabethan imposts and port books represent a new genus of customs fraud, one that features the figurative as much as the physical concealment, and both involved more commodities, more trades of more people, and indeed more money. Another factor at play is that there was, additionally a great effort made to enforce the new system, an interest produced a greater number of sources from the royal courts especially.

Concealing commerce: a long view

In the era of the great early modern trading companies, empire and extensive indirect taxation, the British excises, customs, excise and tariffs, the evasion of indirect taxes reached embarrassing extremities. Mui and Mui demonstrated that the declared trade of the East India Company represented only around one half of total imports from India during the eighteenth and nineteenth centuries.⁶⁷⁸ A huge proportion of that trade was unrecorded in company and government accounts as a semi-licit ‘private trade’ of sailors and company employees.⁶⁷⁹ The EIC is especially interesting in this regard as it possessed its own governing, fiscal, and regulative apparatuses.⁶⁸⁰ Functioning as a ‘company-state’, like earlier staples and crown-chartered companies, it struggled greatly to monopolise and protect its own trade and revenues from interlopers and its own employees alike. But it struggled to do this as a ‘state’, and ultimately failed.

In the English Home Counties, a ‘virtual civil-war’ between local smugglers in southern England and excise men and soldiers flared in the Napoleonic era.⁶⁸¹ Against the cultural phenomenon of the roving excise man snooping into every conceivable hiding place across the country, ‘eighteenth-century England can, at one level, be characterised as a vast world of pilfering and smuggling’.⁶⁸² It should be unsurprising to learn that evasion of earlier trade taxation was also an important concern earlier on. Indeed for such reasons Richard Bonney guesses that: ‘Tax evasion was endemic in all

⁶⁷⁸ Hoh-Cheung and Lorna H. Mui, ‘Smuggling and the British Tea Trade Before 1784’. *American Historical Association*, 74(1), (1968, October), 44-73.

⁶⁷⁹ Bowen, H. V. ‘Privilege and profit: commanders of East Indiamen as private traders, entrepreneurs and smugglers, 1760-1813’, *International Journal of Maritime History*, Vol. 19, No. 2, (2007, December), 43-88.

⁶⁸⁰ E.g. Stern *The Company State*.

⁶⁸¹ Carl Winslow, ‘Sussex smugglers’ in, E.P. Thompson et al (eds.), *Albion’s Fatal Tree: Crime and Society in Eighteenth Century England*, (London, 1975).

⁶⁸² Ashworth, *Customs and Excise*, p. 9.

medieval and early modern states.⁶⁸³ Tudor ‘concealment’ almost certainly was likewise endemic, but it was a unique phenomenon, compared with the evasion of later socialised taxation. The major reason why, in the Tudor era, customs evasion is less visible than later epochs is that trade taxation involved fewer people directly; it was also smaller in scale, and we have shown that it was still governed locally, and governed only by a court of law. Where we find evasion and fraud, this predominantly involved those fairly high up the social scale, made up of merchants, ships masters, and officials. However, by c.1600 we find a growing body of ‘grinders’, for example, involved in the widening searches of England’s river networks for potential seizures. With ‘the birth of English Customs Taxation’ as presented throughout this work, there seems greater similarity to what came after [centuries of endemic customs and excise evasion] than what came before, if one considers the larger scale of customs taxation that affected a wider “national” cloth industry, but also a state ‘system’ designed to indirectly through officers’ own accounts to govern that taxation. This great tax scale, coupled with a more genuine fiscal system, does indeed appear as the start of a kind of ‘modern practice’ in British trade taxation.

In the Elizabethan epoch, figurative evasion and distortion was clearly a greater concern than ‘smuggling’, we have suggested, because governors were concerned that their systems recently erected in the customs were being abused. However, some evidence shows that physical seizure events increased simultaneously. This is indicated by the sizeable increase in customs seizures along the River Thames during the Elizabethan period (see above), but also the legal activity of the Thames ‘searchers’. With the ‘improvement’ and ‘modernisation’ of the Tudor customs, and the imagined progressive linearity from the staple fiscal system, the recurrent questions raised about fraud and evasion meet a similar, yet different illusion of Tudor state control.⁶⁸⁴ There has been controversy about the reliability of the records of the early English customs, particularly its critical ‘port books’ series and the earlier ‘particular’ accounts. Between the 1950-70s, the debate was split between economic historians who wished to use the books for their data, and argued against evidence of endemic evasion and fraud, and political and constitutional historians who employed similar contextualising sources that I use in my dissertation to argue the contrary.⁶⁸⁵ Reports of endemic evasion were said to be ‘stock assertions’.⁶⁸⁶

⁶⁸³ In Bonney (ed.), *Economic Systems*, p. 434.

⁶⁸⁴ For Tudor ‘improvement’ of customs revenues, see e.g. Frederick Dietz *Government Finance*. For the assertion that Tudor governance would be too strong to circumvent in large, see e.g. Brian Dietz *Port and Trade*, Postan *Medieval Trade*. For a view that it was more common during the Tudor period, see John U. Nef, ‘Caveat’, Jones, *Inside the Illicit Economy*, Ramsay, ‘The smuggler’s trade’. Some have asserted that significant evasion could have only occurred in the out ports as royal oversight would have been too strong in London: Williams ‘Francis Shaxton’.

⁶⁸⁵ Perhaps representing the former group is Brian Dietz *Port and Trade*, who states: ‘As far as the port books are concerned, the most realistic attitude towards them is one which avoids...the extremes either of uncritical acceptance or of complete distrust’; whereas, representative of the second is, Howell A. Lloyd in, ‘Camden Carmarden and the Customs’ p.786-7, who wrote: ‘as pressures increase upon economic historians to express their results in statistical form, it cannot be too often

Without the ability to prove anything conclusively either way, the weight of positivistic economic literature has formed the predominant view of historians that Elizabethan ‘smuggling’ and fraud etc. was marginal enough to enable cautious trust in the port books.⁶⁸⁷ This pragmatism must discount much context around the misuse of the port books and rules, particularly it is argued above, their novelty and design. It is hoped the reader will find that the evidence is striking, timely and plentiful as to make smoke without fire seem unlikely. However, the activity was as difficult to prove at the time, and it is impossible to do so today. So it seems sensible to also consider the ‘discourse’ itself, and the effect the information had on contemporaries, as much as on government.

The port books tell us as much about the presence of the early modern state, perhaps more, than about vicissitudes of English overseas trade - virtually the sole object of earlier studies. The fear of fraud motivated and reflected the extension of this aspect of the state, and this ‘fear’ is largely a cultural problematic relating to agency and structures. Although it has been acknowledged that customs structures were implemented to guard against fraud, the problem is ignored within major economic histories.⁶⁸⁸ Nor has it been reconciled with more recent historiography, economic or otherwise.⁶⁸⁹ In terms of customs records reflecting a centralised state apparatus, whilst there is an element of centralisation in the introduction of the port books where they regulated information according to order from above, they remained essentially local devices, only finding their way into the exchequer archive in a haphazard manner, there to remain until called upon in royal Westminster law courts.

The analytical frame applied elsewhere to sources that detail fraud has been quantitative, asking, sensibly: how much evasion and “smuggling” occurred during this period? But delving into this problem, economic historians have made certain presumptions about the activity that de-contextualises this subject.⁶⁹⁰ A coherent, national economic “system” did not exist in sixteenth-century England. Even centuries later, the idea of statist central economic control seemed fanciful even to commentators in the restored monarchy of France in 1814, and this after the Napoleonic Code, which is considered

repeated that Elizabethan customs records, affected as they are by so many un-predictable variables, can never be regarded as a reliable index of trading activity - a function for which they were in any case never intended.’

⁶⁸⁶ Jones *Inside the Illicit Economy* p. 7.

⁶⁸⁷ Evan Jones provides a detailed synopsis of the historiography of an extensive debate regarding the likelihood fraud was as extensive as contemporaries alleged. Jones *Inside the Illicit Economy*.

⁶⁸⁸ For example no mention of evasion in Bristol is made in Sacks *The Widening Gate*. For the significance of the issue within Bristol’s trade see, Jones *Inside the Illicit Economy*: also his, ‘Illicit Business: Accounting For Smuggling In Mid-Sixteenth Century Bristol’, *Economic History Review*, Vol. 54, (1), (2001, February), 17-38.

⁶⁸⁹ The example given here being the history of the early modern state.

⁶⁹⁰ For example: F. Fisher, in Harte & Corfield (eds.), *London and the English Economy*, (London, 1990).

crucial to the modern European nation state.⁶⁹¹ Long after this, the modern territorial state emerged, famously defined by Max Weber as that entity that was a centralised, differentiated set of institutions, with a monopoly of the means of legitimate violence over a territorially demarcated area.⁶⁹² Weber's State did not exist, however anywhere in the world before, perhaps the mid-nineteenth century. Even Hobbes' idea of 'sovereignty' is a later seventeenth-century concept. We are exploring in this work a largely medieval world where the person of the monarch formed the crux for the state and its apparatus.

Modern economic research only begins to appreciate 'shadow economies' even today. This is true even when this arena exists on a global scale, which is estimated at being 41% in developing, and 18% in OECD countries.⁶⁹³ There has been an understandable aversion to equate the "dark figure" of informal trade where it seems to be beyond the normal and normative economic arena. Concerning the current changing state-of-the-art, one scholar writes: 'Once upon a time economists paid no attention to economic activities carried-out outside the formal framework of the economy. Sociologists and anthropologists were the only ones who seemed to consider the existence of such activities.'⁶⁹⁴ This would aptly describe literature that concerns the evasion of sixteenth-century royal customs, except they have yet to find a qualified sociologist or anthropologist. This disinclination to approach informal activity in economic disciplines is due to methodological difficulties relating to data, and due to the fact that the hidden economy is simply beyond what is considered the arena of the imagined Tudor 'economy'. Despite the very different contexts, research on the late Tudor and modern informal economies share an analogous, yet distinct problem: that informal economic activity is too difficult to account for, and is far beyond the mainstream to bother with in any case. Of course, with the cultural-historical turn, an interest in the activities of marginal social groups indicates that we should now look deeper into such worlds, taking seriously reports and discourse around the issue of fraud in early modern England also. This is true even if the marginal group of interest here were in fact rich and powerful. For historical analysis, a modern perception of illicit, informal, or shadow economies informs much of the previous literature on the empirically visible problematic around the collection of early Tudor customs taxation. But for some historians this apparently large arena just cannot have coexisted alongside what was viewed as a uniquely strong and capable monarchy. The problem is amplified as cliometric research has tended to rely on the visible, or official sources of that monarchy,

⁶⁹¹ Richard Bonney, 'Early modern theories of state finance', in, Bonney (ed.), *Economic Systems and State Finance*, (London, 1995), p. 228-9.

⁶⁹² Michael Mann, *States, War and Capitalism, Studies in Political Sociology*, (Oxford, 1988), p. 74.

⁶⁹³ Friedrich Schneider, *Shadow Economies Around The World: What Do We Know?* (Bonn, 2004), Discussion Paper, No. 1043, March 2004 accessed online on 3 Feb. 14: [tp://ftp.iza.org/dps/dp1043.pdf](http://ftp.iza.org/dps/dp1043.pdf).

⁶⁹⁴ Thomas Buchner, Philip R. Hoffmann-Rehntz (eds.), *Shadow Economies and Irregular Work in Urban Europe: 16th to Early 20th Centuries*, (Berlin, 2011), p. 10.

treating the hidden as necessarily unapproachable, even marginal as some unknown and remote arena.⁶⁹⁵ There is thus some hesitancy in quantitative research when measuring economic activity that does not come under the purview of the modern and imagined early states.

Broadly, the early modern state existed on its own changing terms. State formation is thought to have been less directed, for example by great historical figures, and far more gradual and accidental than previously assumed.⁶⁹⁶ This view reflects accurately the strange fact that the Elizabethan extension of the customs was motivated by the fear of fraud, not the desire to build a government bureau, a statistical machine, nor an archive of data. People recognised the practical difficulty the monarchy experienced in governing taxation. And we have seen the importance of local information volunteered to governors that allowed for an understanding and improving of the customs-collection processes. Officers and other individuals shared ideas and information about the failures of the customs system that would aid the power of Westminster. The ‘private’ benefits available to communicators featured as ‘moieties’ on seizures, and monopolies on offices and customs quays.

Consequently it is unsympathetic to position English trade of the sixteenth century hidden from royal records of interest here, as ‘illicit’, pared from a ‘formal economy’ of overseas trade and recorded by the Tudor monarchy. The assumption of a strong English State has led to the current situation where the ‘formal’ English national overseas trade has been measured and essentially defined according to surviving royal customs records, now preserved in The National Archives in London. The informal, or illicit Tudor economic realm would appear to be that which was not recorded – actively or passively – in these early royal records.⁶⁹⁷ However, possibly the most formally organised trades were those governed by the staple, corporations, and companies not the monarchy. Our prime ‘formal’ view on the ‘national economy’ is, however, through the eyes of the monarchy, which is misleading, as it is teleological. It is timely then that the East India Company has been recently portrayed as being virtually a ‘state’ unto itself where it possessed such extensive sovereign powers.⁶⁹⁸ Before this, guilds also played the commanding role in localised economic regulation in England, with the crown legislating on an altogether different scale. This is why those deemed “stragglers” and “interlopers” who transgressed the staple and other royal monopolies in north-western Europe emerge in the sources rather than, what are sometimes anachronistically termed “smugglers”, who from the seventeenth century evaded more established ‘socialised’, Parliamentary, or public, trade taxation by

⁶⁹⁵ The argument has been made elsewhere that the customs accounts have been too often studied too narrowly, and without comparison with other sources, in Francis Shaxton, p. 91.

⁶⁹⁶ Stern and Wenerlind, *Mercantilism Reimagined*, p. 13. Braddick *State Formation*.

⁶⁹⁷ E.g., Clay, *Economic Expansion and Social Change*.

⁶⁹⁸ E.g., Stern *The Company State*.

carrying globally traded products. Trade taxation had been appropriated by the Restoration state at this time. There were of course forming structures that were gradually eroding the older, largely independent urban governance, but in Tudor period royal and corporate local structures still overlapped.

The simple formal/informal trade dichotomy would not be suited to a polity where a king could not record a national trade. The new customs accounts from 1565 show a situation where by the 1570s some portion of the ‘common’ economy had been *made* an illicit one, where it remained concealed from these new enforced recording practices. Trades in cloths and beer, the second entirely untaxed before 1558, the former, hardly at all, were from this time increasingly perceived as being ‘national’ in type, especially where they financed the king, at the head of the commonwealth. Where that unknown proportion of these trades went unmeasured, it is more accurate, and interesting, to attribute this problem to a fledgling fiscal system, rather than age-old illicit trades and networks of corrupt officers battling an organised and timeless and imagined central state. Inverting a statist view in this way allows much better appreciation of the agency of those affected by the new customs, and especially the power afforded to those who controlled the new accounts and valuable tax revenues, but mainly it alerts us to the fact that royal controls were in flux in the sixteenth century, and far from established - or even certain to continue. A stateless view allows for an appreciation of the difficulty and failures of this peculiar royal bureaucracy, the way by which it failed or succeeded, and ultimately its purpose and thus some contextualised rationale as to why this great regime, and its archive, emerges in this form and at this time.

Conclusions

Throughout this work I have attempted to outline changes that were wrought, and those that transpired within field of English customs taxation from 1551 to 1570. First we described a specific type of fragmentation of authority that existed within the Tudor realm. The Tudor monarchy has been described as uniquely, yet overly centralised by historians, and this frames previous histories of the customs. The Tudor monarchs were alike emperors who ruled over satellite jurisdictions that were relatively powerful, particularly in the ports that traditionally managed the “customs and subsidies”. It was argued that before the imposts of 1558, “customs” cannot helpfully be described as taxes, and they weren’t considered as such at the time. Based on legal rights, consensus and tradition, and situated almost entirely in the hands of guilds, the very earliest customs were less revenues than opportunistic fees, loans and charges, but also trade prohibitions that belonged to a long chain of competing authorities in England, France, Ireland and Wales. Returning to the monarchy, only the ‘great custom’ derived from the wool staple from the thirteenth century acted as a serious income base for the English

kings from overseas trade, and this custom was often an instrument for obtaining credit from wool merchants, with the exchequer only measuring and administering the earliest customs and subsidies sporadically and in a way that remains uncertain. With emergency “impost” taxation of 1558, very heavy emergency royal duties on key merchandise were introduced, reflecting a great advance of monarchical powers - an advance that has previously been considered only briefly in the literature. Socially, the impost levied on English cloth meant that now the greatest medieval English industry was taxed where it had not previously been barely at all. Royal trade taxation exhibited signs of universality where it touched a trade in cloth in which so many Britons were involved. Previously, standardisation fees existed governing the quality and sizes of cloth; now the cloth trade was to fund a monarchy beset by threats at home and abroad. Wine imports and beer exports were also greatly affected, and wine especially related to the flouting of an embargo of French imports in previous years under Mary I.

From 1551, when petitions from those involved in the wool trade emerge as *state papers* that describe an impulse that was developing to promote royal rights over that trade. Specifically, it was suggested that the monarchy begin recording properly the passing of wool, and moreover establish a royal company to profit from a trade that it was said was benefitting the staplers to much greater degree than the monarchy and commonwealth. The staplers enjoyed such total control over the wool customs that they could they choose how wool cargo was measured, and perform that task internally, and virtually without oversight in the 1550s. This problematic relates to overall royal control over trade and the limits of the possible in that regard. With William Paulet, a “state noble” and the first lord treasurer in British history to emerge from the clerical classes, a new level of professionalism emerges, one that relied on a process of ‘discovery’ of the field of customs and related infrastructure. Ancient royal rights over seaborne trade were tested by the exchequer under Winchester and his successor, Lord Burghley, who employed local men to investigate how customs taxation was collected locally. This trend seems to have invited many of the ideas and advertisements, often sent uninvited to Winchester’s successor, Lord Burghley, on the avoidance and manipulation of a system that he and others devised.

In 1565 the port books were introduced specifically under the aegis of this regime, and provided customers with a multiplicity of customs ledgers that were to be maintained for the monarchy and its courts. This was an auditing scheme that was far more extensive than the receipts and scrolls kept for exchequer audit in the past; this complexity was to service the much larger scale of trade taxation that had emerged since 1558. The multiplication of port books amongst various officers seemed to offer an ingenious method of crosschecking customs entries. Different officers entries should correlate and truly represent trade that passed through the customhouse. The ‘duplicaments’ would be kept as a verifiable record allowing for investigation by commissioners - and those seeking reward to search within for suspicious ‘mis-entries’. These books are just the surviving examples of wider process of reform detailed in statute laws, proclamations, and most of all in the publication of

‘orders’ for customers’ working routines.

Heavy taxation, the knowledge of ancient infrastructure to be used in their collection, and the exacting controls of commercial information that arose in those places all led to considerable problems. It was a fantasy during this epoch that European monarchies could control and order the world to such extents. But many certainly tried, and many advocated royal absolutism. Elizabethan merchants and office holders who lived under the absolute new customs proto-bureaucracy were actually, as the saying goes, saved by its inefficiency. Interestingly, nobody openly challenged the impositions at this point, but judging by the surviving evidence in royal, parliamentary and state archives, a curious problem instead emerged relating specifically to compliance at a local level. It seems unlikely that the designers of the *port books* and *orders* really expected local communities of merchants and officials to precisely follow the rules, and effectively opt to pay high perhaps crippling levels of trade taxation. All the reports of the reception of this regime indicate that such people instead paid what was thought reasonable or possible, and then simply colluded to misrepresent local levels of trade to evade the rest. Others were said to embezzle customs, especially where it remained in the hands of officers for long periods. Whatever the truth of such allegations, this was considered the preeminent problem faced by the new Elizabethan customs system, and no other issue is so prominent in the sources of the crown when it came to customs, imposts and subsidies. Indeed, typically one third to one half was given as a conservative estimate of English customs evasion!

This was ultimately a problem of communication and information: where fraud and corruption trials, rhetoric, petitions etc. emerge, these simply rested upon the fact that it was impossible to control and enforce entirely the new substantial level of trade taxation introduced in 1558 in what was largely still a medieval political economy in Tudor England. The ‘discourse of corruption’ that emerges is fascinating as it indicates a degree of acceptance and legitimacy of the new imposts by some; although we might expect to find this acquiescence in documents addressed to royal power. It remains likely that much of the time local people were more pragmatic than might appear by the ‘discourse of courtesy’ in Tudor times. Whereas Winchester was apparently against customs farming, instead desiring of governing trade taxation directly, under Burghley’s watch the great farmers began to lease, piecemeal, groups of ports and to collect, improve, and profit from new taxes. This event precisely correlated with new royal charters for the great trading companies, which entirely eclipsed the ancient staple economy. Both trade-rights, and their attendant taxes were now distributed in new ways, and amongst new people, notably those in London. Interest networks such as the Merchants Adventurers, and the great farmers, including Francis Walsingham and Thomas Smith, did much to extend and promote the royal interest with which they were generally aligned. But fears of abuses in the new fiscal system emerged anew in the sources, and focussed on the fewer hands that now held this “national” economy. The problem of uncertainty remained as information and money derived from growing

trade was so difficult to measure and control. Uncertainty remained about the record, whether London customs farmers or officers of the staple made that record. Levels of fiscal precision and control were in fact never achieved in Britain, and nineteenth-century free trade acts permanently put paid to impulses towards total control. Just after this late time, Edwardian historians and archivists arranged the rediscovered customs archive as one continuous governmental department [spanning from 1275 to 1799], and it is from this perspective that the history customs has been written.

The problems reported after the first royal trade-taxes were introduced reflects just how difficult it was to enforce a system within local communities, and especially that royal ministers divined this, and for this reason created the 'juridical administration' to punish expected transgressions in the courts. 'The Record' – e.g. the port books - created for the first British customs taxation was to be used as courtroom evidence to prove fraud and other malpractices, but not as a government bureaucracy. Thus we have a 'state of corruption', where the inevitable occurred and local people gamed the system specifically designed to defend against sharp practices. And so we find that a modern typology of fraud and evasion emerged with the birth of the first British customs taxation along with its particular discourse of corruption.

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